ANNUAL REPORT

OF THE

TOWN OFFICERS

OF THE

TOWN *of* MERRIMAC

FOR THE

YEAR ENDING DECEMBER 31,

1961

The WOOD PRESS, INC.
PLAISTOW, N. H.

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DIRECTORY OF TOWN OFFICERS

Elected Officers

Moderator

Robert L. Eckert

Selectmen

John E. Flynn, Chairman

Ralph L. Buzzell George J. Stevens

Board of Public Welfare

Marian A. Haskell, Chairman

Cecile C. Sargent Jean S. Stuart

Assessors

Alvin F. Heath ..... Term expires 1964

Arthur Deuplisea ..... Term expires 1963

George P. Hardie ..... Term expires 1962

Town Clerk

C. Howard Phillips

Tax Collector

Wilfred G. Journeay

Town Treasurer

Roy C. Journeay

Municipal Light Commissioners

Harold M. Waterhouse ..... Term expires 1964
Ulysses N. Corson ..... Term expires 1962
Ray T. Wallace ..... Term expires 1962
To fill vacancy caused by death of Robert C. Young

Municipal Water Commissioners

Harold M. Waterhouse ..... Term expires 1964
Ulysses N. Corson ..... Term expires 1962
Ray T. Wallace ..... Term expires 1962
To fill vacancy caused by death of Robert C. Young

School Committee

Virginia H. Webster ..... Term expires 1962
Carl G. Olson ..... Term expires 1962
Louis A. Cyr ..... Term expires 1963
Kenneth G. Fowle ..... Term expires 1963
Raymond E. Emmert ..... Term expires 1964

Trustees of Cemetery

Merrill B. Smith ..... Term expires 1962
Arthur R. Clark ..... Term expires 1963
Harold M. Waterhouse ..... Term expires 1964

Trustees of Public Library

Ernest L. Allen ..... Term expires 1962
Barbara N. Adams ..... Term expires 1962
Olive S. Wilde ..... Term expires 1963
Burnell S. O'Brien ..... Term expires 1963
Alvin F. Heath ..... Term expires 1964
Robert L. Eckert ..... Term expires 1964

Trustees of Kimball Park

Maurice Carey ..... Term expires 1962
Arthur L. Douglass ..... Term expires 1963
Wilbur E. Wallace ..... Term expires 1964

Playground Commission

Maurice Carey ..... Term expires 1962
George J. P. Stevens ..... Term expires 1963
Merrill B. Smith ..... Term expires 1964
Michael J. McLaughlin ..... Term expires 1965
Arthur R. Cloyd ..... Term expires 1966

Constables

Albert W. Lord
Wallace P. Spencer
Richard G. Noone

Surveyors of Lumber and Measurers of Wood and Bark

Richard E. Sargent
Ralph L. Buzzell
Wallace P. Spencer

Tree Warden

Edgar D. Sargent

Civil Service Tenure Chief of Police

*Alexander M. Sullivan

*Tenure of office for incumbent

Planning Board

Russell B. Kelly ..... Term expires 1962
James B. Pierce ..... Term expires 1962
To Fill vacancy caused by Resignation of Stanley E. Mead
Peter F. Smiles ..... Term expires 1963
Henry D. Lay ..... Term expires 1965
James P. Glidden ..... Term expires 1966

OFFICERS APPOINTED BY SELECTMEN

Night Watchman

Francis J. Mathews, Constable

Special Police Officers

Fred A. Smith (Honorary)
Dr. Harry Blotner (Honorary)
Ronald C. Sarasin
Harold M. Waterhouse (Cattle Crossing)
George J. P. Stevens
George E. Lay
Harold Mooney (Light & Water Dept.)
Robert A. Smith
Raymond P. David
Robert K. Silvia
Daniel F. Sullivan
Mrs. M. Lucille Gamelin
Mrs. Frances N. Frazier
Joseph Gilmore (School Crossing)
Charles E. Bridges, Jr.
John J. LaFrance
Albert B. Smith
Leon L. Dow
George R. Buzzell
John F. McCarron
Albert W. Lord
Merrill B. Smith
John P. Gilmore (Pumping Station)
James Hull
Thomas Chaff
Kenneth E. Haskell (School)
Maurice Carey
William J. Burns
Carl G. Olson
Robert H. Adams
Richard G. Noone
Robert C. Young
Wallace P. Spencer

Fence Viewers

E. Palmer Sargent
William J. Battis

Inspector of Milk, Animals and Slaughtering

George R. Hoyt

Inspector of Wiring

Ulysses N. Corson

Moth Superintendent

Edgar D. Sargent

Burial Agent

Delmar J. Parent

Veterans Service Officer

Delmar J. Parent

Veterans Graves Officer

Delmar J. Parent

Town Forest Committee

Richard Sargent ..... Term expires 1963
Edgar D. Sargent ..... Term expires 1964

Registrars of Voters

C. Howard Phillips
Edward G. Greeley ..... Term expires 1962
Michael J. McLaughlin ..... Term expires 1963
George Gulezian ..... Term expires 1964

Janitor of Town Hall

Joseph Gilmore

Veterans Agent

John E. Flynn

Agent of the Board of Health

Mrs. H. Pearle Whiting

Superintendent of Streets

Albert W. Lord

Sealer of Weights and Measures

Alfred F. Pariseau

Dog Officer

Robert A. Smith

Health Nurse

Cecile Sargent

Town Accountant

Mrs. H. Pearle Whiting

Director of Civil Defense

Maurice Carey

Forest Fire Warden

George R. Buzzell

Engineers of Fire Department

George R. Buzzell
Richard J. Powers
Glen I. Blackden

Sworn Weighers

George L. Sargent
David Stewart
E. Palmer Sargent
Fred L. Spencer, Jr.
Ralph L. Buzzell
Wallace Spencer
Sadie Spencer

Election Officers

Mary E. Flynn
Mary F. Casazza
Elaine F. Noone
Mable C. Dressler
Mary C. Cheney
Margaret E. Gilmore
Agnes E. Hoyt
Sabina A. Weeks
Marjorie M. Donahue
Esther S. Coggin
Mellisa W. Buzzell
Marjorie M. Staples
Grace L. Clark
Irene M. Hamel
Marie A. Kelly
Evelyn M. Greeley
Anna M. George
Dorothy A. Cloyd
Phoebe G. Lockwood

MERRIMAC FIRE ALARM

Emergency fire alarm telephone number 6-2211

Emergency phone 6-2211 should be used for fire calls only. If for any reason line is out of order, dial operator and ask for EMERGENCY OPERATOR.

In all cases give your name and exact location of fire.

3-3 Chief's Call.

4 Mass. N. E. Bus Garage, East Main Street.

5 Merrimac Square.

12 Locust Street, corner of Green Street.

13 Main Street, Opposite Forest Street.

14 Main St., near residence of Mrs. William H. Franklin

15 Birch Meadow Road and Main Street, to Haverhill—Merrimac Line.

16 Woodland and Grove Streets.

17 School and Pleasant Streets.

18 School and Mill Streets.

21 East Main Street, opposite Skip's Snack Bar.

23 East Main Street, near residence of John P. Gilmore.

24 Church Street, opposite Maple Street.

25 Liberty and Mechanics Streets.

26 Summer and Prospect Streets.

27 Church Street, near residence of Richard Powers.

28 Sawyer and Nichols Streets.

31 Pleasant Street, Merrimacport.

32 Merrimac Street, near Middle Road.

34 Merrimac Street, Merrimacport.

35 High Street, Merrimacport, near Merrimac Brass Foundry.

36 Merrimac and Broad Streets, Merrimacport.

41 Lower East Main Street, Lake Attitash entrance.

42 Lake Attitash Park at Fern Avenue.

51 Locust and Walnut Streets.

52 Lower Locust Street, to Merrimac - Haverhill Line.

62 Birch Meadow Rd., and Hadley District, Tel. No Box.

71 Bear Hill Rd. to Newton, N. H. Line, Tel. No Box

72 West Shore, Lake Attitash. Tel. No Box.

74 Dance Hall, Lake Attitash. Tel. No Box.

No Box — Call 6-2211

2 Recall — All Out — Also All Clear Air Raid.

NO SCHOOL SIGNAL

NO SCHOOL announcements will be made over Station WBZ and WHAV after 7 o'clock in the morning.

6:30 A. M. 11—11—11—No school all day.

11:30 A. M. 11—11—11 No school in grades seven and eight.

Air Raid Warning

YELLOW ALERT (Warning)	7
RED ALERT (Take Cover)	7-7
WHITE ALERT (All Clear)	1-1

CD instructions and All Clear will also be broadcast over Conelrad 640 and 1240 on your radio dial.

Merrimac is located in Area 1, Sector 1G.

JURY LIST

The following Jury List for the calendar year beginning July 1, 1961 has been prepared by the Merrimac Selectmen in compliance with Chapter 234, Section 4, of the General Laws and adopted June 19, 1961.

Norman H. Brodie	Emery St., Morehouse Bakery, Lawrence, Mass.	Salesman
Alice M. Burns	Middle Road, Merrimac, Mass.	Housewife
Walter D. Calnan	48 Main St., Merrimac, Mass.	Asst. Postmaster

Thomas H. Chaff	Prospect St., Merrimac, Mass.	Retired
Clifford E. Connor	Vendome St., Western Electric, N. Andover, Mass.	Laborer
Ulysses N. Corson	W. Main St., Merr. Essex Electric, Haverhill, Mass.	Manager
Lionel A. Desmarais	Birchmeadow Rd., Town of Merrimac	Laborer
Marjorie M. Donahue	2 Lincoln St., Merrimac, Mass.	Housewife
Hazen M. Emery	Judkins Court Merrimac, Mass.	Retired
Stanwood E. Frazier	1 Summer St., Carl G. Olson, Merrimac, Mass.	Carpenter
Gordon H. Hamilton	10 Pine St. Western Electric, N. Andover, Mass.	Welder
Stanley T. Hardy	12 Woodland St., Essex Tanning, Haverhill, Mass.	Lea. worker
Ralph J. Harrington	School St., Western Electric, N. Andover, Mass.	Supervisor
Robert C. Hart	Summer St., Western Electric, N. Andover, Mass.	Maint. man
Madeleine A. Lay	Winter St., Merrimac, Mass.	Housewife
Harold C. Lord	Grove St., Merrimac, Mass.	Retired
Howard S. Marshall	East Main St., Merrimac, Mass.	Retired
Ralph M. Merritt	Lincoln St., Western Electric, N. Andover, Mass.	Mach. Operator
P. Leo Noone	Pleasant St., Haverhill Post Office, Haverhill, Mass.	Mail Carrier

John H. O'Brien, Jr.	River Road,	Loan Dept.
	Haverhill Savings Bank, Haverhill, Mass.	
Ben L. Patten	107 E. Main St.,	Loan Dept.
	Haverhill Nat'l Bank, Haverhill, Mass.	
Dana Sawyer	Nichols St.,	Accountant
		Haverhill, Mass.
Robert A. Stone	Pine St.,	Designer
	Hutchinson Pattern Co., Haverhill, Mass.	
Samuel A. Thomas	Prospect St.,	Off. Repair
	New Eng. T. & T. Co., Haverhill, Mass.	
Frank A. Thompson	Nichols St.,	Silver worker
	Towle Mfg. Co., Newburyport, Mass.	
Theresa Thompson	46 School St.,	Wood Heeler
		Haverhill, Mass.
Rodman L. Townsend	East Main St.,	Retired
		Merrimac, Mass.
William D. Vance	34 Nichols St.,	Meat Cutter
	Stop & Shop, Haverhill, Mass.	
Charles J. Vincent	3 Union St.,	Retired
		Merrimac, Mass.
Milton E. Webster	40 School St.,	Engineer
	Haverhill Boxboard, Haverhill, Mass.	
Cecil E. Welch	Middle St.,	Personnel Mgr.
	Bailey Co., Amesbury, Mass.	
Clifford F. Widgren	47 W. Main St.,	Retired
		Merrimac, Mass.
Kenneth J. Williams	Union St.,	Repair man
	New Eng. T. & T. Co., Haverhill, Mass.	

JOHN E. FLYNN
RALPH L. BUZZELL
GEORGE P. STEVENS

Merrimac Board of Selectmen

SELECTMEN'S REPORT

To the Citizens of the Town of Merrimac:

The eighty sixth annual report of the Town of Merrimac is herewith presented for your consideration in accordance with Chapter 40, Section 49, of the General laws of Massachusetts.

The Board organized for the year of 1961 as follows:

Chairman ..... John E. Flynn
Clerk ..... Ralph L. Buzzell
Member ..... George P. Stevens

The Board organized as a Board of Health and Veterans Benefits with the same officers, Mr. Flynn was appointed Veterans Agent, and Mrs. W. Harold Whiting was appoined Agent of the Board of Health.

The Board has tried to conduct all their duties in an efficient manner and to spend the money appropriated for the purpose that the town voted.

The cooperation of all Departments has been deeply appreciated by the Board and thanks are extended to the Bureau of Accounts and all other State branches for their assistance in every way during the year.

Respectfully submitted,

JOHN E. FLYNN
RALPH L. BUZZELL
GEORGE P. STEVENS

Selectmen of the Town of Merrimac

REPORT OF INSPECTOR OF WIRES 1961

Town of Merrimac:

Merrimac, Mass.

To the Selectmen and Citizens of the Town of Merrimac:

I hereby submit my report for the year 1961.

Inspection of Entrance Changes	20
Resident Inspection	54
New Service Inspection	75
Out Door Signs	5
Oil Burner Inspection	12

I wish to thank Mr. Harold Mooney, Manager Electric Light Department, Fire Chief George Buzzell, and the Citizens of the Town for their co-operation.

Respectfully submitted,

ULYSSES N. CORSON

Inspector of Wires

REPORT OF TOWN CLERK

To the Honorable Board of Selectmen

Merrimac, Mass.

Gentlemen:

As Town Clerk of the Town of Merrimac, I hereby submit my annual report for the year 1961:

BIRTHS

Number of Births recorded	69
Males	28
Females	41
Father, Native Born	66
Mother, Native Born	62
Father and Mother, both Native Born	62
Father and Mother, both Foreign Born	1
Mixed Parentage	6

MARRIAGES

Number of Marriages recorded	54
First Marriage of Groom	42
First Marriage of Bride	40
Grooms, Native Born	53
Brides, Native Born	53
Grooms, Foreign Born	1
Brides, Foreign Born	1
Average Age of Groom	27 years, 5 months, 0 days
Average Age of Bride	24 years, 2 months, 2 days

DEATHS

Number of Deaths recorded	35
Males	14
Females	21
Under 5 years	3
Males, Native Born	12
Females, Native Born	18
Of Native Parentage	20
Of Mixed Parentage	3
Average Age	64 years, 1 months, 3 days
Oldest Person	91 years

LICENSES

Number of Dogs Licensed	223
Males	200
Females	16
Kennel Licenses	7
Sporting Licenses Issued	250
Minors Sporting Licenses Issued	26

Respectfully submitted,
C. HOWARD PHILLIPS
Town Clerk

REPORT OF THE BOARD OF ASSESSORS

The Board of Assessors respectfully submit the following report for the year 1961:

The Board was organized this year as follows;

George P. Hardie, Chairman
Alvin F. Heath, Clerk
Arthur H. Deuplisea, Member

The following is a recapitulation of appropriations and estimated income of the Town which was used in computing the 1961 tax rate of $64.00.

1961 RECAPITULATION

Total Appropriation	$577,281.96	
Debt and Interest Charges	1,582.60	
State Parks & Reservations	1,653.26	
State Audit of Accounts	952.01	
County Tax	9,477.76	
T. B. Hospital Assessment	5,411.32	
Overlay for 1961	16,391.23	
Total Amount to be Raised		$642,448.36

ESTIMATED RECEIPTS

Income Tax	$ 52,846.50
Corporations Taxes	12,323.35
Old Age Tax	2,915.73
Motor Vehicle Excise	46,389.36
Licenses	5,252.00
Fines	308.00
General Government	2,089.00
Protection of Persons & Property	80.00
Health & Sanitation	240.00
Charities	4,702.49
Old Age Assistance	34,129.37
Veterans' Services	1,155.63
Schools	19,130.61
Libraries	200.61
Public Service Enterprises	28,979.72
Cemeteries	1,996.00
Interest	2,674.85
State Assistance for School Construction	10,992.71
Farm Animal Excise	185.95
Available Funds	72,472.45
Over Estimates for 1960	165.71
Total Estimated Receipts	$299,230.04

TAX RATE: $64.00 per M

School Tax Rate: $35.00 General Tax Rate: $29.00

Amount to be raised by Taxation	$343,218.32
Poll Taxes	2,130.00
Personal Property Tax	20,379.20
Real Estate Taxes	320,709.12
TOTAL TAXES ASSESSED	$343,218.32

TABLE OF AGGREGATES

Value of Real Estate	$5,011,080.00
Value of Personal Property	318,425.00
Number of Polls	1,065
Value of Automobiles	1,047,760.00
Number of Automobiles	2,057
Number of Horses	13
Number of Cows	173
Number of Other Animals	15
Number of Fowls	900
Number of Houses	978
Number of Acres of Land	4,108

Respectfully submitted,

GEORGE P. HARDIE

ALVIN F. HEATH

ARTHUR H. DEUPLISEA

1961 REPORT AND EXPENDITURES
DIRECTOR OF VETRANS' SERVICES

December 31, 1961

Honorable Board of Selectmen

Town of Merrimac

Gentleman:

I, the Director of Vetrans' Services, hereby submit a report on the activities of this office for the year 1961.

Expenditures

Automobile Expenses	$	44.30
Office Expenses (Tel., Printing, Supplies, Etc.)		140.90
Total Expenditures	$	185.20
Past Service Officer		14.40
Expenditures	$	199.60

Activities

1 G. I. Loan
3 Educational Training
8 Pension Applications
4 Hospitalizations
1 Civil Service Information
2 Medical Treatment
7 Income Questionaires
2 Real Estate Tax Inquiries

Respectfully submitted,

DELMAR J. PARENT

REPORT OF DOG OFFICER

To the Honorable Board of Selectmen:

I hereby report that I have caught, confined and disposed of dogs as set fourth below.

MALE

January 27, 1961	$ 12.00
February 9, 1961	12.00
February 19, 1961	12.00
March 17, 1961	12.00
April 3, 1961	12.00
July 10, 1961	10.00
October 2, 1961	12.00
November 15, 1961	10.00
December 5, 1961	12.00
	$116.00

FEMALE

March 7, 1961	$ 12.00
April 15, 1961	12.00
May 22, 1961	10.00
June 4, 1961	10.00
July 3, 1961	10.00
July 12, 1961	10.00
September 10, 1961	12.00
October 15, 1961	10.00
November 18, 1961	12.00
November 27, 1961	12.00
December 9, 1961	12.00
December 12, 1961	12.00
	$134.00

I have also returned many dogs to their owners.

Respectfully submitted,
ROBERT A. SMITH
Dog Officer

REPORT OF THE BOARD OF PUBLIC WELFARE

To the Citizens of the Town of Merrimac:

The Board of Public Welfare organized with the following officers:

Chairman	Marian A. Haskell
Clerk	Jean S. Stuart
Member	Cecile C. Sargent

meeting every Monday to administer all five categories of Public Assistance, Old Age Assistance, Medical Assistance for the Aged, Aid to Dependent Children, Disability Assistance, and General Relief.

The first four categories are entirely under State and Federal Supervision, with reimbursements made to the town or department according to their regulations.

All reimbursements from Federal Grants are reusable by this department. All reimbursements from the State are deposited in Surplus Revenue and eventually are used to decrease the tax rate.

We are once again asking that our appropriation, $80,000.00 the same amount as last year, be made in one lump sum and that it be allotted to the five categories as seems proper at the beginning of the year.

We are also submitting the following report on the activities of the five categories to give the townspeople a better understanding of the expense of this department and the actual amount of the local participation in these programs.

MARIAN A. HASKELL

JEAN S. STUART

CECILE C. SARGENT

Old Age Assistance for the year 1961

Expenditures		
Regular & Medical	$ 59,619.01	
Adminstration	481.25	
		$ 60,100.26
Reimbursements		
State	$ 14,407.36	
State Administration	726.48	
Other Cities & Towns	404.49	
Recoveries	3,433.71	
State Share	$ 18,972.04	
Reimbursements		
Federal U. S. Grant	$ 32,120.95	
Federal U. S. Admx.	1,370.23	
Federal Share	$ 33,491.18	
Expenditures		$ 60,100.26
Reimbursements		52,463.22
Local Share		$ 7,637.04

Medical Assistance for the Aged for the year 1961

Expenditures		
Regular & Medical	$ 15,720.64	
Administration	55.39	
		$ 15,776.03

Reimbursements		
State	$ 6,007.81	
State Admx.	89.26	
State Share	$ 6,097.07	
Reimbursements		
Federal U. S. Grant	$ 9,013.95	
Federal U. S. Admx.	178.25	
Federal Share	$ 9,192.20	
Expenditures		$ 15,776.03
Reimbursements		15,289.27
Local Share		$ 486.76

Aid To Dependent Children for the year 1961

Expenditures		
Regular & Medical	$ 13,507.65	
Administration	58.17	
		$ 13,565.82
Reimbursements		
State	$ 3,745.57	
State Admx.	149.91	
State Share	$ 3,895.48	
Reimbursements		
Federal U. S. Grant	$ 7,424.50	
Federal U. S. Admx.	295.43	
Federal Share	$ 7,719.93	
Expenditures		$ 13,565.82
Reimbursements		11,605.41
Local Share		$ 1,960.41

Disability Assistance for the year 1961

Expenditures		
Regular & Medical	$ 978.10	
Administration	14.42	
		$ 992.52
Reimbursements		
State	$ 20.65	
State Admx.	27.65	
State Share	$ 48.30	
Reimbursements		
Federal U. S. Grant	$ 997.60	
Federal U. S. Admx.	55.30	
Federal Share	$ 1,052.90	
Expenditures		$ 992.52
Reimbursements		1,101.20
Local Share	credit plus	$ 108.68

General Relief for the year 1961

Expenditures		
Regular & Medical	$ 3,182.62	
Administration	35.10	
		$ 3,217.72
Reimbursements		
Other Cities & Towns	$ 401.01	
Expenditures		$ 3,217.72
Reimbursements		401.01
Local Share		$ 2,816.71
Total Expenditure for Assistance & Admx		$ 93,652.35

TOTAL AMOUNT TO SURPLUS REVENUE

Old Age Assistance		
Balance on 1961 Appropriation	$ 7,665.44	
State Reimbursement	18,972.04	
		$ 26,637.48
Medical Assistance for the Aged		
Balance on 1961 Appropriation	$ .00	
State Reimbursement	6,097.07	
		$ 6,097.07
Aid to Dependent Children		
Balance on 1961 Appropriation	$ 459.10	
State Reimbursements	3,895.48	
		$ 4,354.58
Disability Assistance		
Balance on 1961 Appropriation	$ 4,205.15	
State Reimbursements	48.30	
		$ 4,253.45
General Relief		
Balance on 1961 Appropriation	$ 1,813.28	
Reimbursement from State, etc.	401.01	
		$ 2,214.29
Total to Surplus Revenue		$ 43,556.87

Respectfully submitted,

DOROTHY B. EMMERT

Welfare Worker

REPORT OF THE BOARD OF FIRE ENGINEERS

December 31, 1961

To the Honorable Board of Selectmen and Citizens of the Town of Merrimac, Massachusetts:

The Board of Fire Engineers submit the following report for the year ending December 31, 1961.

Number of alarms	50
Assistance received from other communities	1
Assistance rendered other communities	1
Assistance rendered the Police Department in locating lost children	2
Fire loss for the year 1961	$10,100.00

This past December, after 16 years of service, it became necessary to completely overhaul the motor of the Seagraves truck purchased in 1945.

We wish to thank the Honorable Board of Selectmen, the Officers and men of the Fire Department, the Chief and officers of the Police Department and the citizens of the Town of Merrimac, Massachusetts, for their co-operation and support this past year.

Respectfully submitted,

GEORGE R. BUZZELL

RICHARD J. POWERS

GLEN I. BLACKDEN

Board of Fire Engineers

REPORT OF THE PLANNING BOARD

1961 saw many and varied problems presented to the Planning Board. Meetings were held regarding future development of Bantry Road, land off West Main Street and other building sites. Two public hearings were held concerning an amendment to the Zoning By-Laws permitting the construction of apartment buildings in certain areas in Merrimac. An Article is included in this year's annual meeting recommending this change.

The major portion of our efforts was devoted to developing information on a Master Plan for our town. Most cities and towns in the Commonwealth have, or are completing, such comprehensive plans. Only Merrimac and Salisbury in this area have no such plan. A Master Plan provides the Planning Board, the Selectmen and all town officials with a guide for future land use, future capital expenditures and is a useful tool for present and future generations. Merrimac is a small town in land area and its proper development is most important to all of us. Your Planning Board sincerely recommends the appropriating of the town's share of the cost for a Master Plan (1/3 of the total cost).

Finally, joint meetings have been held with representatives of the Planning Boards of Haverhill, Boxford, Groveland, West Newbury, Newburyport, Salisbury and Amesbury in an effort to establish a Regional Planning Group to study problems pertaining to the lower Merrimack Valley Area as a whole.

Your Planning Board is devoted to and is in favor of new building in our town which is consistent with a sound tax base.

Respectfully submitted,

HENRY D. LAY, Chairman
JAMES P. GLIDDEN
JAMES B. PEIRCE
RUSSELL B. KELLEY
PETER F. SMILES

REPORT OF THE BOARD OF APPEALS

To the Honorable Board of Selectmen:
Gentlemen:

We the Board of Appeals herein submit our report of activities performed for the year 1961.

1 Petition of Mr. and Mrs. Henry S. Lay for a permit to moor boats and maintain dock facilities.

2 Petition of Mrs. Pricilla Flynn and Mrs. Gloria Komulainen to conduct a gift shop in one room of the Flynn House on Birch Meadow Road.

3 Petition of Edward F. Casazza of 25 Hadley Road for permit to buy and sell second hand furniture.

Two variances were granted and one refused.

Respectfully submitted,

GEORGE E. LUCY

Chairman Board of Appeals

REPORT OF CEMETERY TRUSTEES

To the Merrimac Board of Selectmen
and the Citizens of the Town of Merrimac:

In 1961, the Cemetery Trustees were hindered by the loss of Mr. James Michaud, who passed away in May. His help was greatly missed by the Cemetery Trustees.

Mr. John Kirkpatrick took over the position of Superintendent with much success. The area inside the main gate in finished now and must be landscaped and laid out. The lower section which was filled with the fill from the River Road was graded and loamed and seeded to make a new section.

We are in hopes of making a new surface for the road over the hill and around the cannon section.

All lots in all cemeteries, as well as vacant sections, have been kept mowed this year.

Respectfully submitted,

A. RAY CLARK, Chairman

H. M. WATERHOUSE

MERRILL B. SMITH, Clerk

Cemetery Trustees

REPORT OF CIVIL DEFENSE AGENCY

To the Honorable Board of Selectmen and Citizens of the Town of Merrimac:

The following report of your Civil Defense Agency is submitted for the year 1961.

Due to the Berlin situation there has been a rush for information on Fallout Shelters. I have made them available to the public at the Heath Insurance Company and at the Merrimack Valley National Bank.

During the year I have attended several conferences and have passed on the information to the public through the local Newspapers.

The State Civil Defense Agency has stopped all Surplus Property, Matching Funds and Funds for Public Law No. 85-606 until such time that the local Cities and Towns have revised, completed and submitted to the State for approval the Town Plan. This Plan is now in the process of being revised.

BUILD YOUR FAMILY FALLOUT SHELTER NOW

Financial report will be found in the report of the town accountant.

Respectfully submitted,

MAURICE CAREY

Director of Civil Defense

REPORT OF THE CHIEF OF POLICE

To the Honorable Board of Selectmen:

Gentlemen:

As Chief of the Police Department of the Town of Merrimac, I herein submit my annual report of the activities of the said Department for the year 1961:

MISCELLANEOUS BUSINESS

Complaints Investigated	608
Motor Vehicle and Home Accidents Investigated	71
Messages Delivered	205
Articles and Animals Reported Lost	88
Missing Persons Reported - (all found)	19
Assistance to Other Departments	79
Ambulance Assistance Rendered	68
Assistance to Ill or Injured	80
Funeral Escorts Furnished	40
Doors & Windows found unsecured (secured)	160
Poles and Wires Reported Down	4
Lights left burning (stores & public buildings)	72
Reports of Fires Investigated, Alarms Answered	54
Summonses served for Out-of-Town Departments	54
Warrants for Out-of-Town Departments	14
Assistance Rendered Medical Examiner	9
Days at District Court (Chief)	52
Days at District Court (Officers)	44
Days at Superior Court (Chief)	3

NUMBER OF ARRESTS FOR THE YEAR 1961

Female - Resident	2
Male - Resident	12
Male - Non-resident	94
For Other Departments	68
Total	176

DISPOSITION OF CRIMES	Number	Fined	Released	FILED	Discharged	Dismissed	Dismissed by request	Probation	Restitution	Appealed	Committed	Total Fines	Sentenced
Drunkenness	14	3	3	2	3			1			3	30	20 days
Disturbance of Peace	3	2		1								25	
Giving false age to obtain liquor	1	1										10	Superior Court
Statuary Rape	1												18 mos. H.-C.
Attempted Larceny	2				2								
Exposure of person	1	1										25	
Assault & Battery	1					1							
Assault on Police Officer	1	1						1				25	
Non-support	3						2	1					
Breaking & entering	4							4	138				
Receiving stolen property	1					1							
Aiding Del. of minor	1										1		30 days
Using M. V. without authority	2			1							1		
Allowing imp. per. to operate	1	1										15	
Operating no license	1			1								10	
Speeding	29	29			1							370	
Left of way	14	13		1								125	
Operating to endanger	5	3			1					1		120	60 days
Operating under influence	9	7			1			1		2	1	295	
Refusing to stop for Police Officer	5	3			2							75	
Leaving scene of Property Damage	1	1										25	
Operating after Susp. of License	3	2		1								60	1-10 days
Oper. no license in possession	1			1									
Violation of Probation	5							3			2		70 days
Jurors Drawn	9												

Total number of District Court Cases 114 - Fines $1,220.00
6 months.

Total number of Superior Court Cases 1 - 18 months

Many cases were suppressed without arrest, many complaints were dismissed by request and consent and restitution for damages was considered sufficient punishment in Juvenile cases, with parents agreeing to more careful supervision.

I am pleased to announce that there is no youth problem here at the present. The cooperation of parents with police and the fact that the large majority of citizens have ceased to talk about Juvenile Delinquency and have returned to the former custom of praising the good points in the youth rather than trying to magnify the poor ones, makes this statement possible.

— POLICE CAN BEST GUARD THE PUBLIC IF THEY GO HAND IN HAND —

I desire to thank the Honorable Board of Selectmen, His Honor Judge Martin F. Connelly, Associate Justice F. Leslie Viccaro, the Clerk of Courts, the Probation Officer, the Amesbury Police Department, the Superintendents of the Light, Street and School Departments, Officers of the Department and Auxiliary Police and the citizens of the Town for their cooperation during the year.

Respectfully submitted,

ALEXANDER M. SULLIVAN

Chief of Police

REPORT of the SEALER of WEIGHTS and MEASURES for the year 1961

December 29, 1961

To the Honorable Board of Selectmen and the Citizens of the Town of Merrimac:

The following is my report for the year ending December 31, 1961.

Meters Inspected and Sealed

Vehicle Tanks	10
Grease Pumps	4
Gasoline Pumps	18

Scales Inspected and Sealed

Over 10,000 lbs.	2
100 to 5,000 lbs.	2
Under 100 lbs.	12

I wish to take this opportunity to thank the Merchants of the Town for their help and cooperation in carrying out my duties.

Respectfully submitted,
A. FRANK PARISEAU
Sealer of Weights and Measures

REPORT OF TRUSTEES OF KIMBALL PARK

To the Citizens of the Town of Merrimac:

The following report of the Trustees of Kimball Park is submitted for the year 1961.

Balance January 1, 1961	$ 103.02
Received for Active Account in 1961	50.00
	$ 153.02

Expended on grounds for 1961	$	66.90
Balance January 1, 1962	$	86.12

As in the past we installed a Cross at the top of the flag pole in keeping with the Christmas spirit.

Respectfully submitted,
MAURICE CAREY
ARTHUR L. DOUGLASS
WILBUR WALLACE
Trustees of Kimball Park

REPORT OF INSPECTOR OF MILK, ANIMALS AND SLAUGHTERING

To the Honorable Board of Selectmen:

I have made the following calls and inspections and issued the following licenses for the year 1961.

Licenses for the sale of Oleomargarine	5
Store licenses for the sale of milk	17
Vehicle licenses for the sale of milk	10

A total of 33 licenses at 50¢ Total $16.50 and turned over to Treasurer.

Number of barns inspected	18
Number of cattle inspected	254
Number of swine inspected	10
Number of horses inspected	10
Number of goats inspected	2
Number of sheep inspected	1
Inspection of Division of Livestock Disease Control	0
Check of cattle from out of state	3
Animals Quarantined	0

Respectfully submitted,
GEORGE R. HOYT
Inspector of Milk, Animals and Slaughtering

ANNUAL REPORT OF THE MUNICIPAL LIGHT BOARD

The Municipal Light Board herein submit their fifty-seventh Annual Report for the Fiscal year 1961.

Estimate of Expenses

Gross Expense of Operating	$100.000.00
Depreciation (3% on $219,546.08)	6,586.38

Estimated Income

From Private Consumers	$126,000.00
From Municipal Buildings	1,509.77
From Street Lights	7,083.18

Cost of Construction

Substation Equipment	$ 36,132.33	
Poles, Fixtures & Overhead Conductors	92,363.04	
Meters	20,519.48	
Transformers	42,463.49	
Street Light Equipment	8,461.17	
Stock Room	5,862.31	
Office Equipment	252.50	
Transportation Equipment	13,491.76	
		$219,546.08

Expended for Operating Expenses

Electric Energy Purchased	$ 70,485.32
Maint. of Trans. & Dist. Lines	7,183.30
Operation & Maintenance of Street Lights	306.41

Commercial Salaries & Expense	5,011.16	
Salary of Manager	4,035.94	
Accounting, Collecting Labor & Expense	3,763.54	
General Office Expense	374.40	
Insurance	887.10	
Transportation Expense	929.70	
Misc. General Expense	701.13	
		$ 93,678.00

Expended for Construction

Const. Materials & Renewals	$ 12,228.86	
Meters	1,040.68	
Transformers	1,140.12	
Debt	2,000.00	
Refund on Consumer's Deposits	800.00	
Depreciation deposited in Bank	6,261.79	
		$ 23,471.45
Total Expenditures		$117,149.45

Balance Sheet

Construction & Operating Fund January 1, 1961	$ 1,586.82	
Consumer's Deposit Fund January 1, 1961	1,643.08	
Depreciation Fund Jan. 1, 1961	49,685.91	
Received from Light & Power sales	126,030.30	
Received from Miscellaneous Sales & Refunds	7,834.94	
Received from Town Appropriation	12,397.45	
Balance Heath Road Appropriation	9.81	
Interest Income	1,861.75	
Consumer's Deposits	1,065.00	
		$202,115.06

Construction Materials and Renewals	$ 14,409.66
Maint. and Operating Expense	93,678.00
Consumer's Deposits Refunded	800.00
Debt	2,000.00
Depreciation Fund	57,809.45
Construction & Operating Fund December 31, 1961	19,102.61
Consumer's Deposit Fund December 31, 1961	1,908.08
Heath Road Appropriation	9.81
Transferred to Town	12,397.45
	$202,115.06

RAY T. WALLACE
HAROLD M. WATERHOUSE
ULYSSES N. CORSON
The Municipal Light Board

ANNUAL REPORT OF THE WATER COMMISSIONERS FOR THE YEAR 1961

Estimates for Ensuing Year

Gross expense of operating ..... $ 26,000.00

Estimated Income

Water Rates	$ 28,500.00
Water Misc.	1,400.00

Expended for Construction

Burnside Lane	$ 973.12	
Sunset Terrace	1,002.88	

Expended for Maintenance

Maintenance & Repairs	$ 8,718.59	
Fuel	4,340.70	
Station Wages	7,689.25	
Station Supplies	142.70	
Salary of Superintendent	2,061.79	
Office Salary	1,300.00	
Office Expense	598.19	
Truck Expense	364.34	
Insurance	475.51	
		$ 25,691.07
Meters	$ 116.50	
		116.50
Total expended for Maintenance		$ 25,807.57

Monthly Pumping Report

	Gallons Pumped	Hours Pumped
January	12,360,000	296
February	11,790,000	280
March	12,590,000	316
April	11,900,000	284
May	13,520,000	325
June	16,500,000	421
July	17,230,000	445
August	17,140,000	448
September	14,510,000	386

October	12,750,000	344
November	11,930,000	313
December	11,680,000	308
	163,900,000	4161

Water Estimated Receipts

Town Appropriation	$ 26,000.00	
		$ 26,000.00
Water Revenue Collected	$ 28,541,74	
Water Misc. Collected	1,335.17	
		$ 29,876.91
Revenue in Excess of Appropriation		$ 3,876.91

Balance Sheet

Accounts Receivable		
Rates	$ 1,043.87	
Misc.	420.04	
		$ 1,463.87
Revenue Reserved Until Collected		$ 1,463.87

Respectfully submitted,

RAY T. WALLACE

HAROLD M. WATERHOUSE

ULYSSES N. CORSON

Board of Water Commissioners

REPORT OF THE PLAYGROUND COMMISSION

The year of 1961 was both satisfactory and successful for the playground commission.

A new softball diamond was marked off on the old high school grounds to accommodate the girls softball teams in town. We always had the fear some of the children would get hurt playing at the rear of the baseball diamond near the elementary school, especially when games were in progress.

Extensive work was put into the new park in Merrimacport, more fill was added and it is ready to seed.

Supervised play opened up the second week of July and ended in August with an average daily attendance of approximately 175 to 189 children. New tarpaulins were ordered and set up over the sand boxes for shade purposes. Quite a bit of the athletic equipment was donated by The Lions Club of Merrimac as they have done in the past years.

Supervision of play was headed by Mrs. D. Rheaume, assisted by R. Young and L. Frazier.

Respectfully submitted,

MERRILL B. SMITH
GEORGE J. P. STEVENS
ARTHUR R. CLOYD
MAURICE CAREY, Chairman
MICHAEL J. McLAUGHLIN

Playground Commissioners

CASH STORE.

Report of the
Finance Committee

See you at
Town Hall

MERRIMAC

February 26, 1962

T O W N O F M E R R I M A C

TO THE CITIZENS OF MERRIMAC

The Finance Committee submits herein its budget r commendations for the year 1962.

The Committee would like to point out that after the expenditures for schools and welfare, only about 31% of the total appropriation to be raised is subject to review and recommendation by this committee. We believe that this year our recommendations are more constructive than previously. Some department appropriations have been increased to improve services, correct inequities, or beautify the town. We have also raised some questions as to basic planning for the operations of certain departments and we hope to stimulate discussion in Town Meeting so that a policy can be worked out and adopted by the town to control the operation of these departments.

The Committee wishes to thank the Selectmen and the Town Accountant for their assistance in preparing this report and the heads of all departments for their cooperation in submitting budget requests on time and meeting with the Committee.

Respectfully submitted,

Frederick N. Sweetsir, M.D., Chairman

Edmond L. Hamel, Secretary

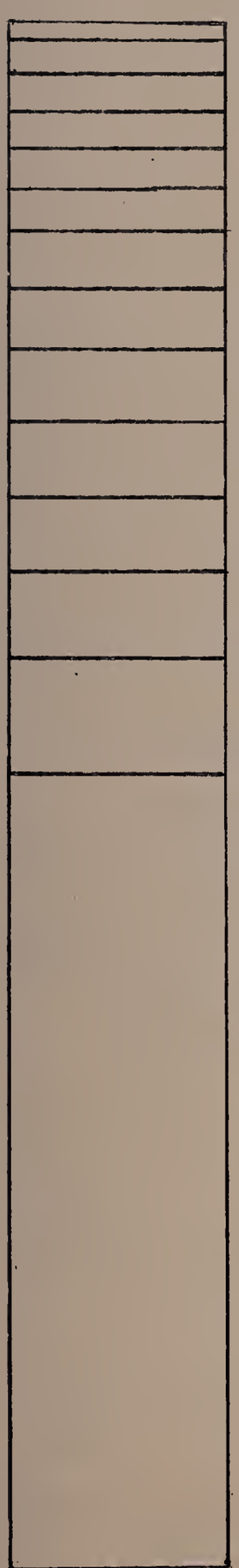
A. Bruce MacGregor

James B. Peirce

David W. Goodwin

Finance Committee

F I N A N C E R E P O R T



0.34%	Library
0.55%	Recreation
0.75%	Veterans Benefits
0.79%	Health & Sanitation
1.16%	Pensions
1.23%	Cemeteries
2.50%	Unclassified
3.70%	General Government
4.44%	Public Enterprises
5.30%	Protection of Persons & Property
5.30%	Maturing Debt & Interest
5.40%	Highways
14.45%	Charities
54.09%	Schools

T O W N O F M E R R I M A C

Item No.	Average Expended 1957-1960	Expended 1961			Recommended 1962
			GENERAL GOVERNMENT 3.70 % of total		
1	$ 12.00	12.00	Moderator Salary		12.00
			Finance Committee		
2		50.00	Clerical Assistance		65.00
3	145.65	283.10	Expense		250.00
			Selectmen		
4	675.00	875.00	Salaries		900.00
5	361.00	314.77	Expense		400.00
			Accountant		
6	3380.00	3640.00	Salary		3855.00
7	809.37	400.00	Clerical Assistance		400.00
8	113.52	97.42	Expense		100.00
			Treasurer		
9	775.00	1000.00	Salary		1000.00
10	11.50	26.00	Clerical Assistance		26.00
11	1012.64	1347.32	Expense		1224.00
			Tax Collector		
12	2600.00	2500.00	Salary		2500.00
13	106.46	140.00	Clerical Assistance		150.00
14	752.47	860.01	Expense		850.00
			Assessors		
15	1130.00	1130.00	Salaries		1130.00
16	583.71	810.00	Clerical Assistance		810.00
17	479.14	440.00	Expense		440.00
			Law		
18	320.07	660.44	Legal Suits & Expense		600.00
			Town Clerk		
19	462.50	500.00	Salary		500.00
20	46.37	85.00	Clerical Assistance		100.00
21	353.24	212.59	Expense		260.00
			Elections & Registrations		
22	305.04	170.00	Wages		540.00
23	52.18	22.15	Expense (meals)		81.00
			Registrars		
24	244.80	250.00	Salaries		250.00
25	90.75	100.00	Clerical Assistance		100.00
26	270.36	168.35	Expense		100.00
27	362.23	400.00	Census Takers Salaries		400.00
			Planning Board		
28	72.09	147.60	Expense		300.00
			Town Hall		
29	481.50	730.00	Janitor's Salary		730.00
30	1630.80	1858.04	Maintenance		2000.00
31	706.20	701.52	Expense, repairs in, on or around		825.00
32	476.80	500.00	Bonding Town Officers		500.00
33			**TOTAL GENERAL GOVERNMENT**		21398.00
			PROTECTION OF PERSONS AND PROPERTY 5.30 % of total		
			Police Department		
34	4009.50	4800.00	Salaries & Wages	Chief	5116.00
35	3141.00	3700.00		Patrolman	4126.50
36	2613.14	3073.26		Specials	3000.00
37	482.20	863.55		Clerk	0
38	5259.03	1913.06	Expense		1700.00
39			Total Police		13942.50

F I N A N C E R E P O R T

Item No.	Average Expended 1957-1960	Expended 1961			Recommended 1962
			Fire Department		
40	$ 650.00	650.00	Salaries	Engineers	650.00
41	2905.70	3906.83	Wages	Firemen	3850.00
42	196.15	199.94	Wages	Forest Fire Warden	200.00
43	3460.70	3766.70	Expense		2950.00
43A			Overdraft	Truck Repairs	1539.27
44			Total Fire		9189.27
			Board of Appeals		
45	8.65	15.00	Expense		50.00
			Inspector of Wires		
46	90.00	90.00	Salary		90.00
47	5.00	5.00	Expense		5.00
			Sealer of Weights and Measures		
48	144.00	125.00	Salary		125.00
49	25.00	25.00	Expense		25.00
			Tree Department		
50	839.48	900.00	Salary	Warden	900.00
51	540.76	500.00	Expense		600.00
51A			New Trees		500.00
			Town Forest		
52	399.00	136.00	Wages		0
			Moth Department		
53	458.00	320.00	Wages		320.00
54	396.00	550.00	Expense		550.00
			Dutch Elm		
55	1350.00	1500.00	Wages		1500.00
56	533.00	500.00	Expense incl. Tree Dump		500.00
56A			Stump Removal		1000.00
			Dog Officer		
57	100.00	100.00	Salary		100.00
58	255.00	250.00	Expense		300.00
			Civil Defense		
59	39.00	0	Salary & Wages		0
60	1067.00	1290.52	Expense		1000.00
61			TOTAL PROTECTION OF PERSONS AND PROPERTY		30696.77
			HEALTH AND SANITATION 0.79 % of total		
			Health		
62	1800.00	1800.00	Nurse Salary		1800.00
63	172.00	200.00	Nurse Expense		200.00
64	79.00	45.60	Board of Health Expense		150.00
65	453.00	0	Contageous Diseases T.B. etc.		700.00
66	170.00	178.00	Vital Statistics		200.00
67	100.00	100.00	Insp. of Animals	Salary	100.00
68	5.00	5.00	" "	Expense	5.00
69	20.00	20.00	" Milk	Salary	20.00
70	5.00	5.00	" "	Expense	5.00
71	20.00	20.00	" Slaughter	Salary	20.00
72	5.00	5.00	" "	Expense	5.00
			Sanitation		
73	565.50	274.24	Wages (Dump)		400.00
74	820.06	698.48	Expense		1000.00
75			TOTAL HEALTH AND SANITATION		4605.00

T O W N O F M E R R I M A C

Item No.	Average Expended 1957-1960	Expended 1961		Appro. 1961		art#	Recommended 1962
			HIGHWAYS 5.40 % of total				
76	$16332.74	19927.55	Salaries & Wages				
77	39356.32	50915.38	Expense				
78	3222.21	4500.00	Rd Mch	1741.00	tr rd mch	(5)	500.00
				2259.00	tr S rev	appr.	2800.00
79	994.50	1985.72	Th Set'ld	2000.00	appr	(6)	1000.00
80	14560.43	14525.00	Ch 81	5450.00	appr	(7)	5450.00
				9075.00	tr S rev		9075.00
81	14857.61	12000.00	Ch 90 Con	3000.00	appr	(8)	0
				9000.00	tr S rev		
82	1499.60	1500.00	Ch 90 Maint	1000.00	appr	(9)	1000.00
				500.00	tr S rev		500.00
83	11310.51	19000.96	Snow	18000.00	appr		17500.00
84	1088.11	2161.64	Sidewalks	2200.00	appr	(17)	1220.65
85	7191.95	7139.85	Street Lights				7083.18
86	964.14	6634.76	Rocks Bridge				1100.00
87			**TOTAL HIGHWAYS**				47228.83

Transferred from Surplus Revenue	$ 12375.00
Transferred from Rd Mch Account	500.00
Recommended Appropriation	37153.83
	47228.00

			CHARITIES 14.45 % of total	
88	500.00	66.64	Welfare Board Salaries	0
89	3144.70	3540.00	Director's Salary	3720.00
90	1742.14		Clerk	0
91	3752.01	3186.52	Welfare Expense -Gen Relief-	5000.00
92	4099.82	992.52	Disability Expense	5000.00
93	6920.99	13565.82	Aid Dependent Children Expense	10000.00
94	63826.67	62957.31	Old Age Assistance Expense	40000.00
95		12918.31	Medical Aid to Aged Expense	20000.00
96			**TOTAL CHARITIES**	83720.00
			VETERANS BENEFITS 0.75% of total	
97	500.00	479.09	Service Officer Salary	500.00
98	163.28	199.60	" " Expense	200.00
99	62.75	150.00	Care Veterans Graves	150.00
100	1778.02	1749.98	Soldiers Benefits	3500.00
101			**TOTAL VETERANS BENEFITS**	4350.00

F I N A N C E R E P O R T

Item No.	Average Expended 1957-1960	Expended 1961		Recommended 1962
			SCHOOLS 54.09 % of total	
102	90635.89	89981.62	Elementary Salaries & Wages	103540.00
103	26847.32	16401.01	" Expense	22008.00
104	20238.27	22342.68	" School Lunch	900.00
104A			Total Elementary School	126448.00
105	4240.59	2706.83	Vocational	2800.00
			Pentucket Regional School	
106		tr 4000.00	Assessment appr	187970.34
	389179.87	168455.86		
107			TOTAL SCHOOLS	317218.34
			LIBRARY 0.34 % of total	
108	1238.00	1691.28	Salaries & Wages	2000.00
109	1340.05	1426.31	Expense plus interest trust funds	1030.00
110			TOTAL LIBRARY	3030.00
			RECREATION 0.55 % of total	
111	893.09	830.00	Playground Wages	1000.00
112	1017.67	769.85	" Expense	1000.00
113	671.50	570.00	Supervised Play	900.00
114	300.00	300.00	Christmas Parade Expense	300.00
115			TOTAL RECREATION	3200.00
			PENSIONS 1.16 % of total	
116	6461.49	7033.20	Essex County Retirement	6753.43
117			TOTAL PENSIONS	6753.43
			UNCLASSIFIED 2.50 % of total	
118	783.53	765.02	Town Reports	766.00
119	396.39	397.80	Memorial Day Expense	400.00
120	400.00	500.00	Veterans Quarters	500.00
121	5357.77	7427.32	Insurance	7500.00
122	655.99	943.44	Reserve Fund	3000.00
123	777.53	5257.60	Lighting Town Buildings	1509.77
124	618.70	700.00	Water in Town Buildings	700.00
125	0	0	Tax Title Possessions, Repairs	100.00
126			TOTAL UNCLASSIFIED	14475.77
			PUBLIC SERVICE ENTERPRISES 4.44 % of total	
			Water Department	
127	150.00	150.00	Commissioners Salaries	150.00
128	1382.09	2123.06	Superintendent Salary	2000.00
129	1163.62	1300.00	Clerk "	1300.00
130	5271.08	9815.06	Wages	10000.00
131	13403.16	11991.95	Expense	12303.00
132			TOTAL PUBLIC ENTERPRISES	25753.00

T O W N O F M E R R I M A C

Item No.	Average Expended 1957-1960	Expended 1961		Recommended 1962
			CEMETERIES 1.23 % of total	
133	4115.59	6975.00	Salaries & Wages	6000.00
134	350.00	350.00	Clerk	350.00
135	2911.03	2193.47	Expense	1817.00
135A			Road	1000.00
				9167.00
			Less anticipation trust funds interests	2000.00
136			TOTAL CEMETERIES appr.	7167.00
			MATURING DEBT & INTEREST 5.30 % of total	
137	17000.00	17000.00	Debt Elementary School	17000.00
138	0	5000.00	" " Addition	5000.00
139	2000.00	2000.00	Water	2000.00
140		7230.00	Int. Maturing Debt	6555.00
141		47.23	Temporary Loans	145.00
142			TOTAL MATURING DEBT & INTEREST	30700.00

143	Total Budget Recommendation (Art. #1)	578,941.14
144	Total Recommended Special Articles	20,146.23
145	Total Recommended Transfers	10,625.00
146	Total All Recommendations Including Transfers	$609,712.37

F I N A N C E R E P O R T

SPECIAL ARTICLES

Article 2. Authorization for Town Treasurer, with the approval of the Selectmen, to borrow money.

RECOMMENDED

Article 3. Authorization for Town Treasurer, with the approval of the Selectmen, to sell at public auction property taken by the Town under Tax Title procedure.

RECOMMENDED

Article 4. To authorize the Assessors to use a sum of money from "Free Cash" in the Treasury toward the reduction of the 1962 Tax Rate.

RECOMMEND $30,000.00

Article 5. To see if the Town will vote to raise and appropriate or transfer from unappropriated available funds in the Treasury a sum of money for the maintenance of Road Machinery to keep Road Machinery in operation (see item 78).

RECOMMENDED tra. $ 500.00
appro. $2800.00

Article 6. To appropriate a sum of money to be expended on highway work on Thickly Settled streets (see item 79).

RECOMMENDED $1000.00

Article 7. To raise and appropriate or transfer from unappropriated available funds in the Treasury, a sum of money for Chapter 81 Highway Construction and Maintenance (see item 80).

RECOMMENDED tra. $9075.00
appro. $5450.00

Article 8. To raise and appropriate or transfer from available funds in the Treasury a sum of money for Chapter 90 Highway Construction (see item 81).

NOT RECOMMENDED

Article 9. To raise and appropriate or transfer from unappropriated available funds in the Treasury a sum of money for Chapter 90 Maintenance (see item 82).

RECOMMENDED tra. $ 500.00
appro. $1000.00

Article 10. To accept By-Laws and ordinances as proposed by the By-Laws committee appointed by the Board of Selectmen under the authority of a vote of a previous Town Meeting held March 6, 1961.

NOT RECOMMENDED - Copy of By-Laws unavailable for review

Article 11. To appropriate the sum of $550.00 from the sale of Cemetery lots to be expended under the direction of the Cemetery trustees for "care, improvement, and embellishment" of said Cemetery.

RECOMMENDED

Article 12. To appropriate a sum of money from the Electric Light operating balance, said sum to be used by the Assessors with the estimated receipts to fix the Tax Rate for the year 1962.

RECOMMENDED $17592.95

Article 13. To raise and appropriate the sum of $187,970.34, said amount to be paid as Merrimac's portion of the Pentucket Regional School District Budget for 1962.

RECOMMENDED

Article 14. To raise and appropriate the sum of $1939.00, said amount to be used to erect a chain link fence to enclose the Tree Dump on Middle Road

NOT RECOMMENDED.

Article 15. To raise and appropriate a sum of money for the development of a Comprehensive Plan for the Town of Merrimac.

RECOMMENDED $3500.00

Article 16. To amend the Zoning By-Laws of the Town of Merrimac to permit the construction of apartments houses in residential areas.

RECOMMENDED

Article 17. To raise and appropriate the sum of $979.35 to construct a sidewalk on Locust St. from Adams St. along the Playground to Union St. Extension, a distance of approximately 606 feet and into Union St. Extension approximately 434 feet.

RECOMMENDED

Article 18. To raise and appropriate the sum of $1800.00 to install approximately 400 feet of 12 inch drain pipe and two catch basins from the corner of Woodland and Grove Streets, westerly toward Orchard St.

RECOMMENDED.

Article 19. To authorize the Light Commissioners to transfer from the Light Operating balance the sum of $7000.00 to purchase a rubber tired Front End Loader with a back hoe attachment to be used by the Light & Water Department.

NOT RECOMMENDED

F I N A N C E R E P O R T

Article 20. To raise and appropriate the sum of $5627.78 for the purpose of painting the standpipe and repairing the roof as follows: $2350.00 for the interior, $870.00 for the exterior, $407.78 for the valve and $2000.00 for repairs to the roof.

RECOMMENDED $2350.00 for interior
407.78 for valve

Article 21. To raise and appropriate the sum of $2882.50 for installing a six inch water main on Church St. from the residence of Richard Beebe northerly to a point beyond the residence of Paul Rose, a distance of approximately 350 feet.

NOT RECOMMENDED

Article 22. To raise and appropriate the sum of $859.10 to install approximately 225 feet of 2 inch cement lined pipe in the ground from the corner of Spring and Pine Sts. along Spring St. to the residence of Ernest Denault.

RECOMMENDED

Article 23. To raise and appropriate the sum of $1464.62 to install six inch water pipe in the ground from the residence of Unabelle Bartlett, Hillside Ave. to Merrimac Ave., a distance of approximately 358 feet.

NOT RECOMMENDED

Article 24. To raise and appropriate the sum of $900.00 to refinish and paint walls and ceiling of 1st floor of Central Fire Station.

NOT RECOMMENDED

Article 25. To raise and appropriate the sum of $3000.00 to purchase Radio Equipment for the Fire Department.

NOT RECOMMENDED

Article 26. To see if the Town will vote to accept the agreement, as amended, establishing the Pentucket Regional School District, whereby all operating costs of the district, beginning with the budget for the calendar year 1963, will be apportioned in accordance with each member town's pupil enrollment in the regional district school as of October 1 of the year next preceding the year for which the apportionment is determined.

RECOMMENDED

STATUS OF THE SURPLUS REVENUE (E & D) ACCOUNT
PAST AND CURRENT YEAR

Jan 1, 1961	Credit Balance	$ 151,091.55
	Deduct uncollected taxes	54,087.28
	Available Free Cash	97,004.27
	Used to reduce 1961 taxes	30,000.00
	Balance Available Free Cash	67,004.27
Jan 1, 1962	Credit Balance	132,230.92
	Deduct uncollected taxes	47,303.37
	Available Free Cash	84,927.55

Recommended to be used in 1962 to reduce taxes and for specific purposes

S Rev	30,000.00	
Light	17,592.95	
		47,592.95

BORROWING CAPACITY OF THE TOWN
JANUARY 1, 1962

Real and Personal:	
Valuation 1959, less abatements	$ 5,185,395.00
Valuation 1960, less abatements	5,284,053.00
Valuation 1961, less abatements	5,343,777.00
Motor Vehicles:	
Valuation 1959, less abatements	920,437.00
Valuation 1960, less abatements	734,518.00
Valuation 1961, less abatements	809,442.00
Net valuation for 3 years, less abatements	18,277,622.00
Average valuation for 3 years, less abatements	6,092,540.00
Borrowing capacity, 5%	304,627.00

Town debt December 31, 1961		$243,000.00	
School Loan	$150,000.00		
Water Loan	4,000.00		
		154,000.00	
Town debt inside Debt Limit			89,000.00
Borrowing Capacity January 1, 1962			215,627.00

Town debt inside Debt Limit	
School Loan	19,000.00
School Loan, new addition	70,000.00
	89,000.00

FINANCE COMMITTEE
TOWN HALL
MERRIMAC, MASS.

F I N A N C E R E P O R T

TO THE CITIZENS OF MERRIMAC

Your Finance Committee herein presents its annual recommendations for the next town meeting. Our report is submitted with some pride and some misgivings. We have accomplished much, we think, by way of consolidating articles to shorten the warrant and we have assisted the various departments in Town in preparing their budgets more exactly. To further improve accounting practices in the various departments the budget this year will be submitted as a segregated one, which if voted, will mean that within departments money voted for expense cannot be used for wages and vice versa. There still remain some budget areas to be improved upon, however, and we propose to work on these next year.

The committee extends its appreciation to the heads of all departments for submitting their budgets early and otherwise cooperating fully with the board. We wish particularly to thank Mrs. Whiting, the Town Accountant, who most graciously gave invaluable assistance in compiling figures for us and typed this report.

Respectfully submitted,

Frederick N. Sweetsir, M.D., Chairman

Millard B. Hills, Secretary

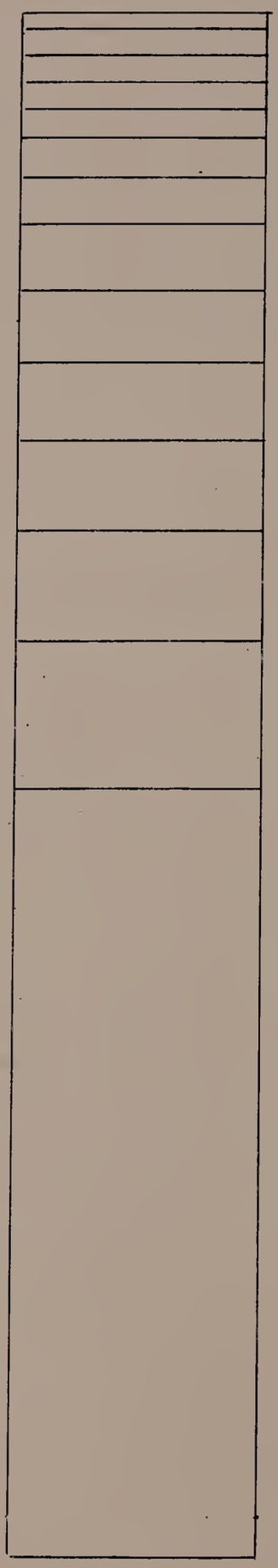
Edmond L. Hamel

A. Bruce MacGregor

Stanley E. Mead

Finance Committee

T O W N O F M E R R I M A C



0.35%	Library
0.43%	Recreation
0.77%	Veternas Benefits
0.82%	Health & Sanitation
1.24%	Cemetaries
1.25%	Pensions
2.75%	Unclassified
3.77%	General Government
4.60%	Public Service
5.08%	Protection of Persons & Property
5.63%	Maturing Debt and Interest
8.14%	Highways
14.79%	Charities
50.38%	Schools

F I N A N C E R E P O R T

Item No.	Average Expended 1957-1959	Expended 1960		Recommended 1961
			GENERAL GOVERNMENT--3.77 % of total	
1	$ 12.00	$ 12.00	Moderator Salary	$ 12.00
			Finance Committee	
2	0.00	0.00	Clerical Assistance	50.00
3	116.20	234.05	Expense	250.00
			Selectmen	
4	675.00	675.00	Salaries	900.00
5	345.40	397.91	Expense	400.00
			Accountant	
6	3380.00	3380.00	Salary	3640.00
7	605.00	534.00	Clerical Assistance	400.00
8	160.00	62.61	Expense	100.00
			Treasurer	
9	800.00	800.00	Salary	1000.00
10	46.00	26.00	Clerical Assistance	,26.00
11	585.00	2181.42	Expense	1624.00
			Tax Collector	
12	2300.00	2500.00	Salary	2500.00
13	68.00	136.25	Clerical Assistance	140.00
14	761.00	810.10	Expense	960.00
			Assessors	
15	1130.00	1130.00	Salaries	1130.00
16	482.00	823.25	Clerical Assistance	810.00
17	523.00	425.20	Expense	440.00
			Law (By-laws 500.00)	
18	95.00	999.73	Legal Suits & Expense (Expense 250.00)	750.00
			Town Clerk	
19	450.00	500.00	Salary	500.00
20	45.00	73.00	Clerical Assistance	85.00
21	285.00	535.70	Expense	225.00
			Elections & Registrations	
22	126.00	599.18	Wages	180.00
23	18.80	100.82	Expense (meals)	45.00
			Registrars	
24	243.00	250.00	Salaries	250.00
25	85.00	62.00	Clerical Assistance	100.00
26	245.00	296.65	Expense	185.00
27	350.00	400.00	Census Takers Salaries	400.00
			Planning Board	
28	0.00	0.00	Expense	150.00
			Town Hall	
29	399.00	730.00	Janitor's wages	730.00
30	1500.00	2000.00	Maintenance	2000.00
31	825.00	825.00	Expense, repairs in, on or around	825.00
32	460.00	497.60	Bonding Town Officers	500.00
33			TOTAL GENERAL GOVERNMENT	21307.00

T O W N O F M E R R I M A C

Item No.	Average Expended 1957-1959	Expended 1960			Recommended 1961
			PROTECTION OF PERSONS AND PROPERTY--5.08 % of total		
			Police Department		
34		4590.00	Salaries & wages	Chief	4800.00
35		3530.00		Patrolman	3700.00
36		2989.08		Specials	3000.00
37		631.00		Clerk	1000.00
38		1559.92	Expenses		1500.00
39	10920.50	13300.00	Total Police		14000.00
			Fire Department		
40	650.00	650.00	Salaries	Engineers	650.00
41	2620.15	3330.13	Wages	Firemen	3950.00
42	200.00	184.92	Wages	Forest Fire Wdn	200.00
43	3520.00	3551.30	Expenses		3034.00
44			Total Fire		7834.00
			Board of Appeals		
45	0.00	34.73	Expenses		50.00
			Inspector of Wires		
46	90.00	90.00	Salary		90.00
47	5.00	5.00	Expenses		5.00
			Sealer of Weights and Measures		
48	150.00	125.00	Salary		125.00
49	35.00	25.00	Expenses		25.00
			Tree Department		
50	865.00	769.00	Salary	Warden	900.00
51	535.00	553.11	Expenses		500.00
			Town Forest		
52	399.50	399.25	Salary & Wages		400.00
			Moth Department		
53	430.00	486.00	Salary & Wages		320.00
54	439.00	353.00	Expenses		550.00
			Dutch Elm		
55	1435.00	1265.00	Salary & Wages		1500.00
56	563.00	503.52	Expenses		500.00
			Dog Officer		
57	100.00	100.00	Salary		100.00
58	220.00	290.00	Expenses		300.00
			Civil Defense		
59	0.00	156.04	Salary & Wages		0.00
60	593.00	2487.93	Expenses		1500.00
61			TOTAL PROTECTION OF PERSONS & PROPERTY		28699.00

F I N A N C E R E P O R T

Item No.	Average Expended 1957-1959	Expended 1960					Recommended 1961
			HEALTH & SANITATION -0.82 % of total				
			Health				
62	1800.00	1800.00	Nurse Salary				1800.00
63	180.00	155.40	Nurse Expenses				200.00
64	130.00	146.00	Board of Health expenses				150.00
65	580.00	600.00	Contageous Diseases T.B. etc				700.00
66	170.00	172.00	Vital Statistics				200.00
67	100.00	100.00	Insp. of Animals		Salary		100.00
68	5.00	5.00	"	"	Expenses		5.00
69	20.00	20.00	"	Milk	Salary		20.00
70.	5.00	5.00	"	"	Expenses		5.00
71	20.00	20.00	"	Slaughter	Salary		20.00
72	5.00	5.00	"	"	Expenses		5.00
			Sanitation				
73	573.00	624.00	Wages (Dump)				400.00
74	783.00	926.25	Expenses				1000.00
75			TOTAL HEALTH & SANITATION				4605.00
			HIGHWAYS -- 8.14 % of total				
76	15317.00	19378.30	Salaries & Wages				
77	25580.00	39243.88	Expense				
				art#	1960		1961	
78	3196.50	3299.56	Rd Mch	(7)	988.00	tr rd mch	1741.00	
					2312.00	tr S rev	2259.00	4000.00
79	999.00	978.56	Th setl'd	(8)	2000.00	appr		2000.00
80	14576.00	14510.18	Ch 81	(9)	9075.00	tr S rev	9075.00	
					5450.00	appr	5450.00	14525.00
81	9055.00	23455.13	Ch 90 Con	(10)	9000.00	tr S rev	9000.00	
					3000.00	appr	3000.00	12000.00
82	1499.00	1500.00	Ch 90 Mnt	(11)	500.00	tr S rev	500.00	
					1000.00	appr	1000.00	1500.00
83	10415.00	13994.88	Snow		10000.00	appr		
					2000.00	tr		18000.00
84	1156.00	883.87	Sidewalks		1200.00			2200.00
85	7080.00	7527.72	St Lights					7139.85
86	1015.00	811.98	Rocks Bridge					7177.50
87			TOTAL HIGHWAYS					68542.35

Transferred from Surplus Revenue	$20834.00
Transferred from Road Mch Acct	1741.00
Recommended appropriation	45967.35
	$68542.35

T O W N O F M E R R I M A C

Item No.	Average Expended 1957-1959	Expended 1960		Recommended 1961
			CHARITIES ----14.79 % of total	
			General Relief	
88	500.00	500.00	Welfare Board Salaries	0.00
89	3005.00	3463.74	Director's Salary	3540.00
90	2300.00	1815.94	Clerk "	0.00
91	4282.00	2238.33	Welfare expense	5000.00
92	3171.00	3064.50	Disability "	5000.00
93	5780.00	8248.12	Aid Dependent Children expense	10000.00
94	83111.00	72879.36	Old Age Assistance "	55000.00
95	0.00	0.00	Old Age Assistance (Medical Aid)	5000.00
96			TOTAL CHARITIES	83540.00
			VETERANS BENEFITS 0.77% of total	
97	500.00	500.00	Service Officer Salary	500.00
98	170.00	150.05	Service Officer Expense	200.00
99	62.00	23.00	Care Veterans Graves	150.00
100	1465.00	2712.57	Soldiers Benefits	3500.00
101			TOTAL VETERANS BENEFITS	4350.00
			SCHOOLS ---50.38 % of total	
102	94542.00	86158.50	Elementary Salaries & Wages	95360.00
103	26609.00	19101.16	Elementary Expenses	16850.00
104	0.00	0.00	Elementary School Lunch	900.00
104A		105259.66	Total elementary school	113110.00
105	4467.00	3553.67	Vocational	3000.00
106	2097.15	902.85	Elem School Bldg Committee expense	0.00
107		77782.47	Elem School Addition	0.00
			Pentucket Regional School	
108	74899.20	tr 5000.00 app 159512.26 164512.26	Assessment tr. 4000.00) appro 168455.86)	172455.86
109			TOTAL SCHOOLS	288565.86
			LIBRARY---0.35 % of total	
110	1172.00	1535.27	Salaries & Wages (Int 640.03)	1600.00
111	1440.00	1038.02	Expenses	400.00
112			TOTAL LIBRARY	2000.00
			RECREATION-0.43 % of total	
			Playground	
113	675.00	675.00	Supervised play salaries	675.00
114	915.00	829.13	Wages	835.00
115	1135.00	666.12	Expenses	665.00
116	300.00	300.00	Christmas Parade Expense	300.00
117			TOTAL RECREATION	2475.00
			PENSIONS --1.25 % of total	
118	6588.00	6080.65	Essex County Retirement expense	7033.20
			TOTAL PENSIONS	7033.20

F I N A N C E R E P O R T

Item No.	Average Expended 1957-1959	Expended 1960		Recommended 1961
			UNCLASSIFIED -2.75 % of total	
119	751.00	879.47	Town Reports	$ 850.00
120	395.00	400.00	Memorial Day expense	400.00
121	664.50	641.49	Reserve Fund (tr. outs)	1000.00
122	370.00	500.00	Veterans Quarters	500.00
123	5140.00	6010.73	Insurance	6700.00
124	790.00	739.90	Lighting Town Buildings	5257.60
125	590.00	700.00	Water in Town Buildings	700.00
126	0.00	0.00	Tax Title Possessions, repairs	100.00
127			TOTAL UNCLASSIFIED	15507.60
			PUBLIC SERVICE ENTERPRISES -4.60% of total	
			Water Department	
128	150.00	150.00	Commissioners Salaries	150.00
129	1475.00	1130.00	Superintendents "	1976.00
130	1283.00	875.00	Clerk's "	1300.00
131	6641.00	7712.00	Wages	10144.00
132	14735.00	15283.00	Expenses	12430.00
133			TOTAL PUBLIC ENTERPRISES	26000.00
			CEMETERIES ----- 1.24 % of total	
134	3453.00	5513.00	Salaries & Wages	5650.00
135	0.00	350.00	Clerk	350.00
136	3601.00	3219.00	Expenses (plus interest 1950.00)	1000.00
137			TOTAL CEMETERIES	7000.00
			MATURING DEBT & INTEREST -5.63 % of total	
			Schools	
138	17000.00	17000.00	Elementary School	17000.00
139		0.00	" " Addition	5000.00
140	2000.00	2000.00	Water	2000.00
141	6087.00	6445.00	Interest--maturing debt	7500.00
142	271.00	121.33	Interest--temporary loans	295.00
143			TOTAL MATURING DEBT & INTEREST	31795.00
144	Total Budget Recommendations (Art. 2 & 3)			564845.01
145	Total recommended special articles			20936.95
146	Total recommended transfers			26575.00
147	Total all recommendations including transfers			$ 612356.96

	add:		
148	Estimated State charges, County Taxes,		
	T.B. Hospital assessment, assessor' (Cherry sheet)	17494.35	$
	estimate of overlay, and all other " "	308.14	
	amounts required by law to be raised (Overlay)	15000.00	32804.49
149	Grand Total, Recommendations and Estimates		645159.45
150	Deductions to compute estimated tax rate:		
	Estimated Receipts, income, corporation, (Ch sheet)	68251.29	
	Gasoline taxes, from State, motor vehicle(Art 6 & 13)	42397.45	
	excise and other local receipts from other(Trans	26575.00	
	sources than taxation (1960) Est Rcpt)	136829.50	274053.24
			371106.21
151	Poll Taxes		1900.00
152	Estimated balance to be raised by a levy on local real estate and tangible personal property, other than motor vehicles.		$369206.21

F I N A N C E R E P O R T

SPECIAL ARTICLES

Article 4. Authorization for Town Treasurer, with the approval of the Selectmen, to borrow money.

RECOMMEND

Article 5. Authorization for Town Treasurer, with the approval of the Selectmen, to sell at public auction property taken by the Town under Tax Title procedure.

RECOMMEND

Article 6. To authorize the Assessors to use a sum of money from "Free Cash" in the Treasury toward the reduction of the 1961 Tax Rate.

RECOMMEND

Article 7. To see if the Town will vote to raise and appropriate or transfer from unappropriated available funds in the treasury a sum of money for the maintenance of road machinery to keep road machinery in operation. (See item 78)

RECOMMEND $2259.00 BE TRANSFERRED AND BALANCE OF $1741.00 BE UTILIZED FOR A TOTAL OF $4000.00

Article 8. To appropriate a sum of money to be expended on highway work on thickly settled streets. (See item 79)

RECOMMEND $2000.00

Article 9. To raise and appropriate or transfer from unappropriated available funds in the Treasury, a sum of money for Chapter 81 Highway Construction and Maintenance. (See item 80)

RECOMMEND APPROPRIATION OF $5450.00 AND TRANSFER OF $9075.00 FOR TOTAL OF $14525.00

Article 10. To raise and appropriate or transfer from unappropriated available funds in the Treasury a sum of money for Chapter 90 Highway Construction. (See item 81)

RECOMMEND APPROPRIATION OF $3000.00 AND TRANSFER OF $9000.00, FOR A TOTAL OF $12000.00

Article 11. To raise and appropriate or transfer from unappropriated available funds inthe Treasury a sum of money for Chapter 90 Maintenance. (See item 82)

RECOMMEND APPROPRIATION OF $1000.00 AND TRANSFER OF $500.00 FOR A TOTAL OF $1500.00

Article 12. To appropriate the sum of $300.00 from the sale of Cemetery lots to be expended under the direction of the cemetery trustees for "care, improvement, and embellishment" of said cemetery.

RECOMMEND $300.00

Article 13. To appropriate a sum of money from the Electric Light operating balance, said sum to be used by the Assessors with the estimated receipts to fix the Tax Rate for the year 1961.

RECOMMEND $12397.45

Article 14. To raise and appropriate, including the appropriation from Stabilization Fund, for Regional School, the sum of $172455.86, said amount to be paid as Merrimac's portion of the Pentucket Regional School Budget for 1961.

RECOMMEND FROM SATBILIZATION FUND 4000.00
APPROPRIATION 168455.86

Article 15. To raise and appropriate the sum of Two Thousand Two Hundred Dollars, ($2200.00) for the purchase of a new Cruiser for the Police Department.

RECOMMEND $2200.00

Article 16. To raise and appropriate the sum of One Thousand Dollars, ($1000.00) to purchase hose for the Fire Department.

RECOMMEND $1000.00

Article 17. To raise and appropriate the sum of Two Thousand Five Hundred Dollars, ($2500.00) to purchase Radio Equipment for the Fire Department.

DISAPPROVED

Article 18. To accept Section 1-3 of Chapter 139 of the General Laws.

RECOMMEND

Article 19. To raise and appropriate the sum of One Thousand Four Hundred Dollars, ($1400.00) to purchase Sander for the Highway Department.

RECOMMEND $1400.00

Article 20. To raise and appropriate the sum of Three Thousand Dollars, ($3000.00) to purchase a Belt Conveyor Loader for the Highway Department.

RECOMMEND $3000.00

Article 21. To raise and appropriate the sum of Five Thousand Two Hundred Dollars, ($5200.00) to paint and purchase a valve for Stand Pipe.

RECOMMEND $5200.00

Article 22. To raise and appropriate the sum of One Thousand Seven Hundred Fifteen Dollars and Ninety Five Cents, ($1715.95) to install 6 inch water pipe and hydrant in the ground from the corner of Sunset Terrace and Emery St along Sunset Terrace to the residence in front of Philip Darbe, a distance of approximately 351 feet.

RECOMMEND $1715.95

Article 23. To raise and appropriate the sum of One Thousand Eight Hundred Twenty One Dollars, ($1821.00) to install 6 inch water pipe and hydrant in the ground from the corner of Emery Street along Burnside Lane to a point in front of the residence of Armand Bisson, a distance of approximately 400 feet.

RECOMMEND $1821.00

F I N A N C E R E P O R T

Article 24. To raise and appropriate the sum of Three Thousand Three Hundred Fifty Dollars, ($3350.00) to install 6 inch water pipe and hydrant in the ground from the residence of Richard Beebe along Church Street to the Harriman Road, a distance of approximately 600 feet.

DISAPPROVED

Article 25. To raise and appropriate the sum of Nine Thousand Five Hundred Dollars, ($9500.00) to install 6 inch water main and 3 hydrants from the residence of Frank Hargraves on West Shore Road, southerly to the residence of Harold Waterhouse, westerly to Lanes Ten Acres Road, easterly to the residence of Everett Haight, to the residence of Francis Cormier, a distance of approximately 2550 feet.

DISAPPROVED

Article 26. To see if the Town will vote to amend Section 1 of Article 1, of the By-Laws - relative to changing day of Annual town election and date of Annual Town Meeting.

RECOMMEND

Article 27. To see if the Town will raise and appropriate the sum of One Thousand Five Hundred Dollars, ($1500.00) to purchase and install a warning system for Civil Defense.

DISAPPROVED

Article 28. To see if the Twon will authorize the appointment of a committee to examine the operation and physical equipment of the Municipal Electric Department, to determine its efficiency and present value and to report its findings at the next annual Town Meeting.

RECOMMEND

Article 29. To see if the Town will vote to raise and appropriate a sum of money to make repairs to windows in Town Hall, pointing outside of building and flashing work.

RECOMMEND $4300.00

STATUS OF THE SURPLUS REVENUE (E & D) ACCOUNT
PAST AND CURRENT YEAR

Jan 1, 1960	Credit Balance		$ 94223.97
	Deduct uncollected taxes		47739.59
	Available Free Cash		46484.38
	Used to reduce 1960 taxes		10000.00
	Balance available Free Cash		36484.38
Jan 1, 1961	Credit Balance		151091.55
	Deduct uncollected taxes		54087.28
	Available Free Cash		97004.27
	Recommended to be used in 1961 to reduce taxes and for specific purposes	S Rev 30000.00	
		Light 12397.45	
			42397.45

BOROWING CAPACITY OF THE TOWN
JANUARY 1, 1961

Real and Personal:			
Valuation 1958, less abatements			$ 5077644.79
Valuation 1959, less abatements			5185395.90
Valuation 1960, less abatements			5284053.52
Motor Vehicles:			
Valuation 1958, less abatements			770810.86
Valuation 1959, less abatements			920437.47
Valuation 1960, less abatements			734518.28
Net valuation for 3 years, less abatements			17972860.82
Average valuation for 3 years, less abatements			5990953.61
Borrowing capacity, 5%			299547.00
Town debt December 31, 1960		$ 269000.00	
School Loan	$165000.00		
Water Loan	6000.00		
Light Loan	2000.00	173000.00	
Town debt inside Debt Limit			96000.00
Borrowing Capacity January 1, 1961			$ 203547.00
Town Debt inside Debt Limit			
School Loan	$ 21000.00		
School Loan, new addition	75000.00		
	$ 96000.00		

REPORT OF TOWN TREASURER

To the Citizens of the Town of Merrimac:

The balances, receipts and disbursements for the year 1961 were as follows:

Balance, January 1, 1961	$179,927.06	
Receipts to January 1, 1962	874,081.55	
		$1,054,008.61
Payments on warrants 1961	$836,959.05	
Balance, January 1, 1962	217,049.56	
		$1,054,008.61

Respectfully submitted,

ROY C. JOURNEAY

Town Treasurer

REPORT OF THE TOWN FOREST COMMITTEE

To the Honorable Board of Selectmen:

Report of the Town Forest Committee for the year 1961.

Fire Lanes were mowed and Debris cleared.

Sale of Pulpwood $100.00

Respectfully submitted,

RICHARD E. SARGENT
EDGAR D. SARGENT

Town Forest Committee

Public Health Report

To the Honorable Selectmen of Merrimac, I hereby submit the following report for the year of 1961.

Month	Patients	Calls	Money In	Miles
January	9	26	$10	150
February	7	23	6	150
March	6	33	15	170
April	7	33	16	180
May	9	72	53	260
June	8	64	47	300
July	7	90	18	290
August	8	85	30	310
September	10	83	34	320
October	14	91	38	350
November	10	82	33	320
December	9	80	31	250

I have investigated patients brought to my attention by the Mass. Dept. of Public Health and reported the findings to same.

I have investigated infectious and contagious diseases and conditions brought to my attention.

I have taken patients to the Amesbury and Haverhill Hospitals and to clinics and rest homes.

I have followed to the best of my ability all orders from the doctors and the Town Office of Merrimac.

Respectfully submitted,
CECILE C. SARGENT, R. N.
Town Nurse

REPORT OF THE PUBLIC LIBRARY

The Trustees of the Merrimac Public Library present their eighty-fifth annual report for the year 1961.

The total number of volumes borrowed this year were 9,312, of which 1,795 were non fiction and 1,782 were juvenile.

The monthly deliveries were as follows:

January	683	July	760
February	632	August	834
March	836	September	996
April	938	October	867
May	755	November	765
June	754	December	591

The total fines of $190.50 collected were turned over to the Town Treasurer.

Through the kindness of Mr. Albert Wadleigh, his collection of excellent books in Boston was given to the Library. Other friends donated 87 books and we thank them for their thoughtfulness. The State Library loaned us 15 books. 95 names were added to the register.

Through State Aid to the Library, we were able to secure a new set of Americana Encyclopedias, also a large size Webster's Dictionary. The Library is open more hours each week.

The Bookmobile continues to aid us, bringing us 731 books, with a circulation of 1,850. The Elementary school received 2,092 books.

Bouquets from the Garden Club have decorated our Library and in Dec. "The Hanging of the Greens" was observed. We thank them for their endeavors.

Your Trustees recommend the sum of $2,000.00 be appropriated for the ensuing year 1962.

Respectfully submitted,

ROBERT L. ECKERT
ALVIN F. HEATH
BARBARA N. ADAMS
OLIVE S. WILDE
BURNELL S. O'BRIEN

Trustees of Public Library

REPORT OF COLLECTOR OF TAXES

To the Citizens of the Town of Merrimac:

I submit herewith my report as Collector of Taxes for the year ending December 31, 1961.

I wish to thank the various officials and citizens for their co-operation during the past year.

Respectfully submitted,

WILFRED G. JOURNEAY

Collector of Taxes

1961 Real

Commitment	$321,667.20	Outstanding	$ 36,319.48
Refunds	736.56	Cash	276,475.64
		Abatements	7,514.56
		Tax Titles	2,094.08
	$322,403.76		$322,403.76

1961 Personal Property

Commitment	$ 20,379.20	Outstanding	$ 2,878.40
Refund	6.40	Abatements	301.44
		Cash	17,205.76
	$ 20,385.60		$ 20,385.60

1961 Farm Animal Excise

Commitment	$ 110.55	Outstanding	$ 68.20
		Cash	42.35
	$ 110.55		$ 110.55

1961 Excise

Commitment			
6/1/61 (1)	$ 14,136.79	Outstanding	$ 17,147.31
7/6/61 (2)	3,420.28	Cash	34,807.47
10/19/61 (3)	28,647.95	Abatements	3,717.37
11/9/61 (4)	7,759.77		
Refunds	1,707.45		
	$ 55,672.15		$ 55,672.15

1961 Poll

Commitment	$ 1,732.00	Outstanding	$ 60.00
		Cash	1,604.00
		Abatement	68.00
	$ 1,732.00		$ 1,732.00

1960 Real

Outstanding 1/1/61	$ 42,863.37	Outstanding 12/31/61	$ 4,918.20
		Cash	37,398.03
		Abatement	246.18
		Tax Title	300.96
	$ 42,863.37		$ 42,863.37

1960 Personal Property

Outstanding 1/1/61	$ 2,811.27	Outstanding 12/31	$ 2,278.98
Refund	148.50	Cash	261.03
		Abatements	419.76
	$ 2,959.77		$ 2,959.77

1960 Farm Animal Excise

Outstanding 1/1/61	$ 78.20	Outstanding 12/31	$ 60.70
		Cash	17.50
	$ 78.20		$ 78.20

1960 Excise

Outstanding 1/1/61	$ 15,285.11	Outstanding 12/31	$ 2,143.19
Commitment		Cash	24,636.01
(6) 1/26/61	2,392.10	Abatements	2,169.76
(7) 2/9/61	6,025.28		
(8) 3/30/61	4,252.53		
Refunds	993.94		
	$28,948.96		$28,948.96

1960 Poll

Outstanding 1/1/61	$ 110.00	Outstanding 12/31	$ 6.00
		Cash	82.00
		Abatements	22.00
	$ 110.00		$ 110.00

1959 Personal Property

Outstanding 1/1/61	$ 1,435.41	Outstanding 12/31	$ 684.00
		Cash	647.54
		Abatements	103.87
	$ 1,435.41		$ 1,435.41

1959 Farm Animal Excise

Outstanding 1/1/61	$ 28.38	Outstanding 12/31/61	$ 28.38

1959 Excise

Outstanding 1/1/61	$ 2,500.47	Outstanding 12/31	$ 1,570.72
		Cash	920.13
		Abatements	9.62
	$ 2,500.47		$ 2,500.47

1959 Poll

Outstanding 1/1/61	$ 16.00	Outstanding 12/31	$ 6.00
		Abatements	6.00
		Cash	4.00
	$ 16.00		$ 16.00

1958 Excise

Outstanding 1/1/61	$ 864.81	Outstanding 12/31	$ 344.94
		Cash	343.93
		Abatements	175.94
	$ 864.81		$ 864.81

1958 Farm Animal

Outstanding 1/1/61	$ 27.57	Outstanding 12/31	$ 11.87
		Cash	15.70
	$ 27.57		$ 27.57

1957 Excise

Outstanding 1/1/61	$ 350.96	Outstanding 12/31	$ 117.06
		Cash	23.57
		Abatements	210.33
	$ 350.96		$ 350.96

REPORT OF THE TOWN ACCOUNTANT

To the Honorable Board of Selectmen:

I hereby present the Annual Report of the Town Accountant in accordance with Chapter 41, Section 60, of the General Laws. I also present all financial transactions and a balance sheet for the year 1961.

I express herewith my appreciation of the cooperation and courteous assistance rendered by you and all other Town Officials, and I also wish to thank the Bureau of Accounts and Division of Corporations and Taxation for their valuable advice during the year.

Respectfully submitted,
H. PEARLE WHITING
Town Accountant

Receipts — General

Taxes:		
Current Year:		
Poll, Personal, Real Estate	$295,220.60	
Previous Years:		
Poll, Personal, Real Estate 1960	37,791.22	
Poll, Personal, Real Estate 1959	7,051.23	
Poll, Personal, Real Estate 1958	28.00	
Tax Title Redemptions	455.06	
Income Tax	14,466.14	
Corporation & Business Tax	13,720.30	
Total from Taxes		$368,732.55
Licenses and Permits:		
Trailer Park Fees	$ 4,356.00	
Liquor	1,000.00	
Milk and Oleo	37.00	
Other Licenses & Permits	336.00	
Fines and Forfeits:		
Court Fines	243.00	
Grants and Gifts:		
Town Clerk, Dogs	516.25	
Total from Licenses, Permits, Fines, Forfeits, Grants & Gifts		$ 6,488.25

Privileges:

Excise 1961	$ 34,818.67	
Excise 1960	24,639.76	
Excise 1959	920.13	
Excise 1958	343.93	
Excise 1957	23.57	
Excise 1956	10.21	
Total Privileges		$ 60,756.27

Interest:

1961	$ 111.48	
1960	1,118.44	
1959	519.95	
1958	25.43	
1957	.65	
1956	4.80	
Tax Title Addings	43.87	
Recordings, Releases & Adv.	24.31	
		$ 1,848.93

Farm Animal Excise:

Farm Animal Excise 1961	$ 42.35	
Farm Animal Excise 1960	13.75	
Farm Animal Excise 1958	15.70	
Total Farm Animal Excise		$ 71.80
Total from Privileges, Interest & Farm Animal		$ 62,677.00
TOTAL FROM GENERAL REVENUE		$437,897.80

Commercial Revenue

General Government:		
Rent of Hall	$ 322.00	
Rent of Offices	1,988.00	
		$ 2,310.00
Protection of Persons and Property:		
Sealer Fees	$ 70.00	
Animal Research	15.00	
Revolver Permits	90.00	
Bicycle Plates	32.00	
		$ 207.00
Health:		
Nurse Fees	$ 331.00	
		$ 331.00
Highways:		
Town Hire Road Machinery	$ 1,000.00	
Ch. 81 State 1960	7,968.63	
Rental Equipment	57.00	
		$ 9,025.63
Charities:		
Aid to Dependent Children:		
U. S. Grant	$ 7,424.50	
U. S. Admx. Grant	295.43	
State	3,745.57	
State Admx. Grant	149.91	
Refunds from Individuals	1,105.00	
		$ 12,720.41

Public Welfare:

State	$ 116.43	
Other Cities and Towns	284.58	
		$ 401.01

Disability Assistance:

U. S. Grant	$ 997.60	
U. S. Admx. Grant	55.30	
State	20.65	
State Admx. Grant	27.65	
		$ 1,101.20

Old Age Assistance:

U. S. Grant	$ 32,120.95	
U. S. Admx. Grant	1,370.23	
State	14,407.36	
State Admx. Grant	726.48	
Other Cities and Towns	400.49	
Recoveries	3,433.71	
Amusement and Meal Tax	2,999.12	
Returned Checks	91.70	
		$ 55,550.04

Medical Aid for Aged:

U. S. Grant	$ 9,013.95	
U. S. Admx. Grant	178.52	
State	6,007.81	
State Admx. Grant	89.26	
Returned Checks	30.00	
		$ 15,319.54

Veterans Benefits:

State	$ 1,656.28	
		$ 1,656.28

School:

Lunch Program	$ 22,461.21	
Vocational	2,219.33	
State Tuition & Trans.	6,084.48	
State Aid Ch. 70	37,004.16	
Dog Fund	347.92	
Rental Kitchen	55.25	
U. S. Public Law 874	1,137.00	
Superintendent	2,674.09	
School Bldg. Const. 645	13,844.66	
Youth Service	285.00	
		$ 86,113.10

Public Library:

Fines	$ 188.74	
State Aid	684.81	
Withdrawals	335.06	
Trust Funds	478.08	
		$ 1,686.69

Kimball Park:

Withdrawals from Trust Fund	$ 50.00	
		$ 50.00

Public Service Enterprises

Light:

Sale of Light	$114,424.39	
Sale of Power	11,605.91	
Misc. Sales	7,834.94	
Consumers Deposits	1,065.00	
Lighting Town Buildings	5,257.60	
Street Lighting	7,139.85	
Returned Checks	36.87	
		$147,364.56

Water:

Meter Rates	$ 28,541.74	
Misc. Sales	1,335.17	
Water in Town Buildings	700.00	
		$ 30,576.91

Cemeteries:

Care, Openings & Use of Equip.	$ 2,399.50	
New Funds	2,850.00	
Sale of Lots	550.00	
Recording Deeds	7.50	
Withdrawals from Trust Funds	2,273.18	
		$ 8,080.18

Miscellaneous Receipts

Director of Standards	$ 8.00
School Ex. Rebate	2.34
Division of Livestock	50.00
Transfer from Stabilization Fund to Regional School Assessment	4,000.00
Sale of Wood	100.00

Fed. Withholding Tax	26,182.97	
State Withholding Tax	1,667.57	
Revenue Loan	30,000.00	
Interest on General Cash	1,049.52	
Ret. Ins. Premium	229.59	
Insurance Refunds	341.06	
Reimb. State Withholding Tax	26.54	
Tailings	32.61	
		$ 63,690.20
Total from General Revenue, Commercial Revenue and Miscellaneous Receipts		$874,081.55
Cash Balance January 1, 1961		$179,927.06
		$1,054,008.61

Expenditures

General Government

Moderator, Salary	$ 12.00	
		$ 12.00
Selectmen:		
Salaries	$ 875.00	
Printing and Postage	63.15	
Other Expenses	251.63	
		$ 1,189.78
Finance Board:		
Clerk	$ 50.00	
Other Expenses	283.10	
		$ 333.10

Accountant:		
Salary	$ 3,640.00	
Clerk	400.00	
Other Expenses	97.42	
		$ 4,137.42
Treasurer:		
Salary	$ 1,000.00	
Clerk	39.00	
Printing and Postage	247.23	
Tax Title Foreclosures	1,009.54	
Other Expenses	77.55	
		$ 2,373.32
Tax Collector:		
Salary	$ 2,500.00	
Clerk	140.00	
Printing and Postage	787.83	
Other Expenses	72.18	
		$ 3,500.01
Assessors:		
Salary, Chairman	$ 435.00	
Salary, Clerk	385.00	
Salary, Other Member	310.00	
Clerk	810.00	
Printing and Postage	253.29	
Other Expenses	186.71	
		$ 2,380.00
Law:		
Legal Suits and Expenses	660.44	
		$ 660.44

Town Clerk:		
Salary	$ 500.00	
Clerk	85.00	
Printing and Postage	172.59	
Other Expenses	40.00	
		$ 797.59
Election Officers:		
Wages and Meals	$ 192.15	
		$ 192.15
Registrar's:		
Salaries	$ 250.00	
Clerk	100.00	
Printing and Postage	169.35	
Census	400.00	
		$ 919.35
Planning Board:		
Legal Advice	$ 85.00	
Expenses	62.60	
		$ 147.60
Town Hall Maintenance:		
Janitor's Salary	$ 730.00	
Openings	90.00	
Fuel	1,190.09	
Telephone	228.10	
Water in Bank	20.00	
Light	18.13	
Janitor Supplies	27.68	
Other Expenses	284.04	
		$ 2,588.04

Bonding Town Officers:		
Treasurer, Tax Collector, Town Clerk	$ 500.00	
		$ 500.00
Town Hall Repairs, in, on, around:		
New Flooring	$ 170.98	
Repairing Roof	472.77	
Other Expenses	57.77	
		$ 701.52
Total for General Government		$ 20,432.32

Protection of Persons and Property

Police:		
Chief	$ 4,800.00	
Night Patrol	3,700.00	
Specials	3,073.26	
Clerk	863.55	
Telephone	335.30	
Posting Warrants	2.00	
Gas, Oil & Repairs, (Cruiser)	955.05	
Other Expenses	270.71	
		$ 13,999.87
New Cruiser	$ 1,890.55	
		$ 1,890.55
Fire:		
Engineers Salaries:		
Chief	$ 300.00	
Clerk	200.00	
Other Member	150.00	
		$ 650.00

Wages Firemen, Janitor, etc.	$ 3,906.63	
Building Maintenance:		
Fuel	706.68	
Telephone	409.01	
Postage and Stationery	16.55	
Other Expenses	189.67	
Trucks:		
Maintenance	552.98	
Gas and Oil	168.56	
Rebuild Engine	1,914.24	
Equipment:		
Maintenance Truck	181.51	
New Equipment	477.44	
		$ 8,523.27
Forest Fire Warden	$ 199.94	
		$ 199.94
New Hose	$ 985.05	
		$ 985.05
Board of Appeals:		
Expenses	$ 15.00	
		$ 15.00
Inspector of Wires:		
Salary	$ 90.00	
Expense	5.00	
		$ 95.00
Sealer of Weights and Measures:		
Salary	$ 125.00	
Expense	25.00	
		$ 150.00

Tree Warden:		
Superintendent Salary	$ 379.10	
Labor	520.90	
Trucks	121.50	
Motor Equipment and Expense	79.89	
Other Expenses	298.61	
		$ 1,400.00
Town Forest:		
Salary	$ 120.00	
Mowing Roads	16.00	
		$ 136.00
Moth:		
Superintendent Salary	$ 244.00	
Labor	76.00	
Trucks	90.00	
Spraying	76.50	
Gas and Oil	7.89	
Other Expenses	375.61	
		$ 870.00
Dutch Elm:		
Superintendent Salary	$ 830.00	
Labor	670.00	
Trucks	319.50	
Gas and Oil	4.55	
Other Expenses	175.95	
		$ 2,000.00
Dog Officer:		
Salary	$ 100.00	
Expense	250.00	
		$ 350.00

Civil Defense:		
Telephone	$ 256.05	
Gas and Oil	116.86	
Supplies and Equipment	123.34	
Install. Burner	100.00	
Fuel	67.69	
Surplus Property	27.05	
Admx. Expense	169.20	
Other Expense	430.33	
		$ 1,290.52
Total for Protection of Persons & Property		$ 32,555.20

Health and Sanitation

Health Nurse:		
Salary	$ 1,800.00	
Transportation	200.00	
		$ 2,000.00
Board of Health:		
Animal Burials	$ 24.00	
Other Expenses	21.60	
		$ 45.60
Vital Statistics:	$ 178.00	
		$ 178.00
Inspector of Animals:		
Salary	$ 100.00	
Expense	5.00	
		$ 105.00

Inspector of Milk:		
Salary	$ 20.00	
Expense	5.00	
		$ 25.00
Inspector of Slaughtering:		
Salary	$ 20.00	
Expense	5.00	
		$ 25.00
Maintenance of Dump:		
Wages	274.24	
Expenses	698.48	
		$ 972.72
Total for Health and Sanitation		$ 3,351.32

Highways

Maintenance of Road Machinery:		
Gas and Oil	$ 1,054.74	
Equipment, Repairs and Parts	2,759.82	
Other Expenses	685.44	
		$ 4,500.00
Thickly Settled:		
Superintendent	$ 254.60	
Labor	560.05	
Road Material	330.00	
Grader and Trucks	208.25	
Repairs	30.37	
Telephone	118.70	
Fuel	35.02	
Gas and Oil	88.37	
Other Expenses	360.36	
		$ 1,985.72

Chapter 81:		
Superintendent	$ 1,350.05	
Labor	4,195.95	
Road Materials	5,352.59	
Repairs and Supplies	663.01	
Back Hoe, Grader, Trucks	2,284.44	
Other Expenses	678.96	
		$ 14,525.00
Chapter 90 Construction:		
Superintendent	$ 676.05	
Labor	2,578.02	
Dozer, Loader, Back Hoe, Trucks	6,383.26	
Road Material	1,471.22	
Equipment and Repairs	655.95	
Other Expenses	235.50	
		$ 12,000.00
Chapter 90 Maintenance:		
Superintendent	$ 164.65	
Labor	602.40	
Road Material	732.95	
		$ 1,500.00
Snow and Washouts:		
Superintendent	$ 1,760.07	
Labor	6,550.27	
Fuel	242.66	
Lights	36.87	
Telephone	46.90	
Equipment and Repairs	800.90	
Loader, Dozer, Plows, Trucks	7,213.20	
Sand and Salt	2,265.89	
Other Expenses	84.20	
		$ 19,000.96

Sidewalks, Railings and Bridges:		
Superintendent	$ 392.00	
Labor	1,492.05	
Road Material	75.26	
Telephone	14.60	
Fuel	7.33	
Other Expense	85.40	
Grader	95.00	
		$ 2,161.64
Street Lighting	$ 7,139.85	
		$ 7,139.85
Rocks Bridge	$ 6,634.76	
		$ 6,634.76
Sander and Spreader	$ 1,395.00	
		$ 1,395.00
Total for Highways		$ 70,842.93

Charities

Director's Salary	$ 3,540.00	
		$ 3,540.00
Welfare Department:		
Board Salaries	$ 66.64	
Admx.	35.11	
Groceries and Provisions	819.01	
Fuel	28.20	
Medical and Care	1,504.56	
Other Cities and Towns	722.36	
Other Expenses	77.28	
		$ 3,253.16

Disability Assistance:		
Cash	$ 489.35	
Cash Grant U. S.	183.25	
Medical	305.50	
Admx.	14.42	
		$ 992.52
Aid to Dependent Children:		
Cash	$ 9,466.40	
Medical	1,144.50	
Cash Grant U. S.	2,847.55	
Medical U. S.	49.20	
Admx. U. S.	58.17	
		$ 13,565.82
Old Age Assistance:		
Cash	$ 40,507.78	
Medical	6,654.81	
Other Cities and Towns	493.11	
Cash Grant U. S.	12,974.80	
Medical U. S.	1,845.56	
Admx. U. S.	481.25	
		$ 62,957.31
Medical Assistance for Aged:		
Cash	$ 172.50	
Medical	4,827.50	
Cash Grant U. S.	7,863.59	
Admx. U. S.	54.72	
		$ 12,918.31
Total for Charities		$ 97,227.12

Veterans Benefits

Veterans Service Office:		
Salary	$ 479.09	
Expenses	199.60	
		$ 678.69
Care of Veterans Graves	$ 150.00	
		$ 150.00
Soldiers Benefits:		
Cash	$ 364.98	
Medical	1,385.00	
		$ 1,749.98
Total for Veterans		$ 2,578.67

Schools

Elementary School:		
Paid in 1961 and Itemized in School Report	$106,382.63	
Elementary School Addition	9,307.10	
Regional School Assessment	172,455.86	
		$288,145.59
School Lunch:		
Wages	$ 6,782.81	
Food, Milk, Provisions	14,203.11	
Other Expenses	1,356.76	
		$ 22,342.68
Vocational Aid:		
Tuition and Transportation	$ 2,706.83	
		$ 2,706.83
Total Schools		$313,195.10

Library

Library:		
Librarian	$ 711.32	
Assistants	679.96	
Janitor	300.00	
Fuel	344.94	
Books and Periodicals	839.91	
Other Expenses	241.46	
		$ 3,117.59
Total for Library		$ 3,117.59

Recreation

Playground:		
Wages	$ 830.00	
Supplies and Repairs	145.18	
Loam, Fill, Etc.	430.00	
Gas and Oil	12.00	
Other Expenses	182.67	
		$ 1,599.85
Salaries Supervised Play	$ 570.00	
		$ 570.00
Christmas Parade Expense	$ 300.00	
		$ 300.00
Total Recreation		$ 2,469.85

Pensions

Essex County Retirement Expense	$ 7,033.20	
		$ 7,033.20
Total Pensions		$ 7,033.20

Unclassified

Printing Town Reports	$ 765.02	
		$ 765.02
Memorial Day:		
Band	$ 250.00	
Flags	122.80	
Other Expenses	25.00	
		$ 397.80
American Legion Quarters:		
Rental 1961	$ 500.00	
		$ 500.00
Insurance:		
Schedule	$ 2,257.17	
Workmen's Compensation	2,737.13	
Town Machinery	1,622.86	
Accident - Fire	617.10	
Property Damage	193.06	
		$ 7,427.32
Lighting in Town Buildings	$ 5,257.60	
		$ 5,257.60
Water in Town Buildings	$ 700.00	
		$ 700.00
Total Unclassified		$ 15,047.74

Public Service Enterprises

Light Maintenance, Operation and Debt	$117,329.45	
		$117,329.45

Water Maintenance, Operation and Debt	$ 25,957.57	
		$ 25,957.57
Water Extension Sunset Terrace: Material and Supplies	$ 1,002.88	
		$ 1,002.88
Water Extension Burnside Lane: Material and Supply	$ 973.12	
		$ 973.12
Total Public Enterprises		$145,263.02

Cemeteries

Cemeteries:		
Wages	$ 6,691.50	
Clerk	350.00	
Gas and Oil	198.72	
Tractor, Back Hoe, Truck Hire	465.51	
Loam and Fill	540.40	
Other Expenses	978.84	
		$ 9,216.92
Care Harry Robinson Lot: Expenses	$ 52.74	
		$ 52.74
Care, Improvement of Cemeteries:		
Wages	$ 244.30	
Material and Supply	55.70	
		$ 300.00
Total Cemeteries		$ 9,569.66

Maturing Debt and Interest

School Loan Payment	$ 17,000.00	
School Addition Loan Payment	5,000.00	
Water Loan Payment	2,000.00	
		$ 24,000.00
Interests:		
School Loan	$ 4,437.50	
School Addition Loan	2,682.50	
Revenue Loan	47.23	
Water Loan	75.00	
Light Loan	45.50	
		$ 7,287.23
Total Maturing Debt and Interest		$ 31,287.23

Other Payments

Refunds Personal 1961	$ 6.40	
Refunds Real 1961	736.56	
Refunds Excise 1961	1,707.45	
Refunds Personal 1960	148.50	
Refunds Excise 1960	993.94	
Kimball Park	66.90	
County Taxes	9,731.64	
State Auditing	952.01	
State Parks & Reservations	1,528.51	
County Dog Fees	526.25	
Federal Withholding Tax	26,182.97	
State Withholding Tax	1,667.57	
Trust Funds in Transit	3,328.08	
Essex County T B Hospital	5,411.32	
Revenue Loan	30,000.00	
Total for Other Payments		$ 82,988.10
Total Payments for Year 1961		$836,959.05
Cash Balance December 31, 1961		$217,049.56
		$1,054,008.61

TABLE OF ACCOUNTS

	Appropriations	Transfers In	Transfers Out	Refunds and Receipts	Total	Payments	Balances
Article 2, Elective Officers							
Moderator	$ 12.00	$	$	$	$ 12.00	$ 12.00	$
Town Clerk	500.00				500.00	500.00	
Selectmen, Chairman	300.00				300.00	275.00	25.00
Clerk	300.00				300.00	300.00	
Other Member	300.00				300.00	300.00	
Assessors, Chairman	435.00				435.00	435.00	
Clerk	385.00				385.00	385.00	
Other Member	310.00				310.00	310.00	
Treasurer	1,000.00				1,000.00	1,000.00	
Tax Collector	2,500.00				2,500.00	2,500.00	
Water Commissioner 3 @ $50.00 each	150.00				150.00	150.00	
Tree Warden, Salary $900.00 Expense $500.00	1,400.00				1,400.00	1,400.00	
Article 3, Expenses							
Selectmens Expense	400.00				400.00	314.78	85.22
Finance Committee, Clerk	50.00				50.00	50.00	
Expense	250.00	33.10			283.10	283.10	
Accountant, Salary	3,640.00				3,640.00	3,640.00	
Clerk	400.00				400.00	400.00	
Expense	100.00				100.00	97.42	2.58
Treasurer, Clerk	26.00				26.00	26.00	
Expense	1,624.00				1,624.00	1,347.32	276.68

TABLE OF ACCOUNTS (Continued)

	Appropriations	Transfers In	Transfers Out	Refunds and Receipts	Total	Payments	Balances
Tax Collector, Clerk	140.00				140.00	140.00	
Expense	960.00				960.00	860.01	99.99
Assessors, Clerk	810.00				810.00	810.00	
Expense	440.00				440.00	440.00	
Legal Suits, By-Laws	500.00				500.00		500.00
Expense	250.00	457.44			707.44	660.44	47.00
Town Clerk, Clerk	85.00				85.00	85.00	
Expense	225.00				225.00	212.59	12.41
Registrars, Ch. Salary	100.00				100.00	100.00	
Salary - 3 @ $50.00 each	150.00				150.00	150.00	
Clerk	100.00				100.00	100.00	
Expense	185.00				185.00	169.35	15.65
Census Takers	400.00				400.00	400.00	
Election Officers, Salaries	180.00				180.00	170.00	10.00
Meals	45.00				45.00	22.15	22.85
Planning Board, Expense	150.00				150.00	147.60	2.40
Town Hall Janitor, Salary	730.00				730.00	730.00	
Town Hall Maintenance	2,000.00				2,000.00	1,858.04	141.96
Town Hall Repairs	825.00				825.00	701.52	123.48
Bonding Town Officers	500.00				500.00	500.00	
Police Department							
Salaries and Wages	12,500.00				12,500.00	12,500.00	
Expense	1,500.00				1,500.00	1,499.87	.13
Fire Engineers, Chief Salary	300.00				300.00	300.00	
Clerk Salary	200.00				200.00	200.00	
Other Member	150.00				150.00	150.00	

	Appropriations	Transfers In	Transfers Out	Refunds and Receipts	Total	Payments	Balances
Fire Department, Wages	3,950.00				3,950.00	3,906.63	
Expense	3,034.00				3,034.00	4,616.64	-1,539.27
Forest Fire Warden, Wages	200.00				200.00	199.94	.06
Board of Appeals, Expense	50.00				50.00	15.00	35.00
Inspector of Wires, Salary	90.00				90.00	90.00	
Expense	5.00				5.00	5.00	
Sealer Wgts. & Meas., Salary ..	125.00				125.00	125.00	
Expense	25.00				25.00	25.00	
Moth Department, Salary	320.00				320.00	320.00	
Expense	550.00				550.00	550.00	
Dutch Elm Disease, Salary	1,500.00				1,500.00	1,500.00	
Expense	500.00				500.00	500.00	
Dog Officer, Salary	100.00				100.00	100.00	
Expense	300.00				300.00	250..00	50.00
Town Forest, Wages	400.00				400.00	136.00	264.00
Civil Defense							
Expense Bal. $872.80	1,500.00				2,372.80	1,290.52	1,082.28
Board of Health, T. B. etc.	700.00				700.00		700.00
Expense	150.00				150.00	45.60	104.40
Health Nurse, Salary	1,800.00				1,800.00	1,800.00	
Expense	200.00				200.00	200.00	
Vital Statistics	200.00				200.00	178.00	22.00
Inspector of Animals, Salary ..	100.00				100.00	100.00	
Expense	5.00				5.00	5.00	
Inspector of Slaughter, Salary	20.00				20.00	20.00	
Expense	5.00				5 00	5.00	
Inspector of Milk, Salary	20.00				20.00	20.00	
Expense	5.00				5.00	5.00	

TABLE OF ACCOUNTS (Continued)

	Appropriations	Transfers In	Transfers Out	Refunds and Receipts	Total	Payments	Balances
Maintenance Dump, Wages	400.00				400.00	274.24	125.76
Dump Expense	1,000.00				1,000.00	698.48	301.52
Snow & Washouts							
Salary & Expense -1,994.88	18,000.00	1,500.00		36.87	17,541.99	19,000.96	-1,458.97
Sidewalks, Rails & Bridges	2,200.00				2,200.00	2,161.64	38.36
Rocks Bridge	7,177.50				7,177.50	6,634.76	542.74
Street Lights	7,139.85				7,139.85	7,139.85	
Welfare Worker, Salary	3,540.00				3,540.00	3,540.00	
Charities, Public Welfare	5,000.00				5,000.00	3,186.52	1,813.48
Disability	5,000.00				5,000.00	794.85	4,205.15
Aid Depend. Children	10,000.00			1,070.00	11,070.00	10,610.90	459.10
M. A. A.	5,000.00				5,000.00	5,000.00	
O. A. A.	55,000.00			84.20	55,084.20	47,418.76	7,665.44
Veterans Ser. Off., Salary	500.00				500.00	479.09	20.91
Expense	200.00				200.00	199.60	.40
Veterans Graves (Care)	150.00				150.00	150.00	
Veterans Benefits	3,500.00				3,500.00	1,749.98	1,750.02
School Department	112,210.00			347.92	112,557.92	106,382.63	6,175.29
School Lunch	900.00				900.00	900.00	
Vocational	3,000.00				3,000.00	2,706.83	293.17
Library Balance $97.72	2,000.00			1,019.87	3,117.59	3,117.59	
Playground, Wages	835.00				835.00	830.00	5.00
Expense	665.00	105.00			770.00	769.85	.15
Dir. Super. Play, Salary	675.00		105.00		570.00	570.00	
Christmas Parade	300.00				300.00	300.00	
Pensions	7,033.20				7,033.20	7,033.20	

Am. Legion Quarters	500.00				500.00	500.00	
Town Reports	850.00				850.00	765.02	84.98
Memorial Day	400.00				400.00	397.80	2.20
Reserve Fund	1,000.00		943.44		56.56		56.56
Insurance	6,700.00	386.26		341.06	7,427.32	7,427.32	
Light in Town Buildings	5,257.60				5,257.60	5,257.60	
Water in Town Buildings	700.00				700.00	700.00	
Tax Title Possessions	100.00				100.00		100.00
Water Department	25,850.00				25,850.00	25,807.57	42.43
Cemeteries	7,000.00			2,216.92	9,216.92	9,216.92	
Maturing Debt, School	17,000.00				17,000.00	17,000.00	
School Addition	5,000.00				5,000.00	5,000.00	
Water	2,000.00				2,000.00	2,000.00	
Interest	7,795.00				7,795.00	7,287.23	507.77
Art. 8 Hwy., Thickly Settled	2,000.00				2,000.00	1,985.72	14.28
Art. 9 Hwy., Ch. 81 Construction or Maintenance	5,450.00	9,075.00			14,,525.00	14,525.00	
Art. 10 Hwy. Ch. 90 Constr.	3,000.00	9,000.00			12,000.00	12,000.00	
Art. 11 Hwy. Ch. 90 Maint.	1,000.00	500.00			1,500.00	1,500.00	
Art. 14 Pentucket Regional School District Budget for 1961 (Merrimac Portion)	168,455.86	4,000.00			172,455.86	172,455.86	
Art. 15 Police Cruiser	2,200.00				2,200.00	1,890.55	309.45
Art. 16 Hose (Fire Department)	1,000.00				1,000.00	985.05	14.95
Art. 19 Sander (Hwy. Dept.)	1,400.00				1,400.00	1,395.00	5.00
Art. 22 Install 6" water pipe & hydrant Sunset Terrace & Emery St.	1,715.95				1,715.95	1,002.88	713.07
Art. 23 Install 6" water pipe & hydrant, Burnside Lane	1,821.00				1,821.00	973.12	847.88
Art. 29 Repair windows & flashing work on Town Hall	4,300.00				4,300.00		4,300.00
	$577,281.96						

OTHER PAYMENTS NOT APPROPRIATED

	Appropriations	Balances	Transfers In	Transfers Out	Refunds and Receipts	Total	Payments	Balances
Personal 1961					6.40	6.40	6.40	
Real 1961					736.56	736.56	736.56	
Excise 1961					1,707.45	1,707.45	1,707.45	
Personal 1960					148.50	148.50	148.50	
Excise 1960					993.94	993.94	993.94	
County Taxes					9,731.64	9,731.64	9,731.64	
State Audit					952.01	952.01	952.01	
State Parks & Reservations					1,528.51	1,528.51	1,528.51	
Essex Cty. T. B. Hospital					5,411.32	5,411.32	5,411.32	
Federal Withholding Tax					26,182.97	26,182.97	26,182.97	
State Withholding Tax					1,667.57	1,667.57	1,667.57	
Consumers Deposits					830.00	830.00	830.00	
County Dog Fees					526.25	526.25	526.25	
Trust Funds In Transit					3,328.08	3,328.08	3,328.08	
School Lunch		405.01			22,461.21	22,866.22	21,442.68	1,423.54
Revenue Loan					30,000.00	30,000.00	30,000.00	
Road Machinery Maintenance			4,500.00			4,500.00	4,500.00	
A. D. C. U. S.		6,259.89			7,459.50	13,719.39	2,896.75	10,822.64
A. D. C. U. S. Admx.		1,103.01			295.43	1,398.44	58.17	1,340.27
D. A. U. S.		3,188.88			997.60	4,186.48	183.25	4,003.23

OTHER PAYMENTS NOT APPROPRIATED—(Continued)

	Appropriations	Balances	Transfers In	Transfers Out	Refunds and Receipts	Total	Payments	Balances
D. A. U. S. Admx.		513.46			55.30	568.76	14.42	554.34
M. A. A. U. S.					9,043.95	9,043.95	7,863.59	1,180.36
M. A. A. U. S. Admx.					178.52	178.52	54.72	123.80
O. A. A. U. S.		24,028.68			34,880.08	58,908.76	15,057.30	43,851.46
O. A. A. U. S. Admx.		3,939.16			1,370.23	5,309.39	481.25	4,828.14
Elementary School Addition		12,270.72				12,270.72	9,307.10	2,963.62
Kimball Park		103.02			50.00	153.02	66.90	86.12
Light Operation, Maint. & Debt		1,586.82		12,397.45	146,262.69	135,452.06	116,499.45	18,952.61
Care, Imp., Emb. of Cemeteries			300.00			300.00	300.00	
H. Robinson Lot		50.63			56.26	106.89	52.74	54.15
Welfare Board, Salary			66.64			66.64	66.64	
	$577,281.96	$52,424.92	$29,923.44	$13,445.89	$311,978.81	$958,163.24	$836,959.05	$124,202.43
							Overdrafts	$ 2,998.24

RECAPITULATION

Appropriations		$577,281.96	
Account Balances		52,424.92	
Refunds and Receipts		311,978.81	
			$941,685.69
Transferred to Accounts:			From Account
Chapter 90 Construction	$ 9,000.00		Surplus Revenue
Chapter 90 Maintenance	500.00		Surplus Revenue
Chapter 81	9,075.00		Surplus Revenue
Snow and Washouts	1,500.00		Surplus Revenue
Road Machinery	2,759.00		Surplus Revenue
Road Machinery	1,741.00		Road Machine Account
Pentucket Regional School Dist.	4,000.00		Stabilization
Cemetery - Care and Embellishment	300.00		Sale of Lots
Playground	105.00		Supervised Play
Welfare Board Salaries	66.64		Reserve Fund
Finance Board	33.10		Reserve Fund
Legal Suits	457.44		Reserve Fund
Insurance	386.26		Reserve Fund
		$ 29,923.44	
		$971,609.13	

RECAPITULATION—(Continued)

Transferred from Accounts:			To Account
Reserve Fund	$ 457.44		Legal Suits
Reserve Fund	386.26		Insurance
Reserve Fund	66.64		Welfare Board
Reserve Fund	33.10		Finance Board
Supervised Play	105.00		Playground
Light Department	12,397.45		Revenue
		$ 13,445.89	
		$958,163.24	
Account Balances 12/31/61		$121,204.19	
Total Payments for Year 1961		$836,959.05	

LIGHT DEPRECIATION FUND

	Balance Jan. 1, 1961	Added	Interest	Balance Dec. 31, 1961
Merrimac Savings Bank	$ 38,941.80	$	$ 1,473.61	$ 40,415.41
Economy Co-op Bank (Paid Shares)	6,000.00	6,200.00		12,200.00
Economy Co-op Bank (Sav. Dept.)		61.79	214.61	276.40
Provident Inst. for Savings	4,744.11		173.53	4,917.64
	$ 49,685.91	$ 6,261.79	$ 1,861.75	$ 57,809.45

POST WAR REHABILITATION FUND

	Balance Jan. 1, 1961	Added	Interest	Withdw'ls	Balance Dec. 31, '61
Merrimac Savings Bank	$ 751.64	$	$ 28.42	$	$ 780.06

STABILIZATION FUND

Merrimac Savings Bank	$ 4,257.72		$ 161.14	$ 4,000.00	$ 418.86

RENOVATIONS OR ADDITIONS MERRIMAC SCHOOL BUILDINGS

Merrimac Savings Bank	$ 53.50	$	$ 2.00	$	$ 55.50

KIMBALL PARK FUNDS

Merrimac Savings Bank	$ 3,318.27	$	$ 125.58	$ 50.00	$ 3,393.85

LIBRARY FUNDS

Merrimac Savings Bank	$ 19,285.47	$ 478.08	$ 728.00	$ 335.06	$ 20,156.49
Danvers Savings Bank	$ 7,500.00		290.63	290.63	7,500.00
Haverhill Savings Bank	$ 5,000.00		187.45	187.45	5,000.00
	$ 31,785.47	$ 478.08	$ 1,206.08	$ 813.14	$ 32,656.49

CEMETERY TRUST FUNDS

	Balance Jan. 1, 1960	Bequests	Interest	Withdw'ls	Balance Dec. 31, 1960
Economy Cooperative Bank	$ 600.00				
F. Libby		$ 200.00	$	$	$
H. McIlvin		300.00			
H. Lockwood		200.00			
C. Whiting		200.00			
P. L. Noone		200.00	22.26	22.26	1,700.00
Merrimac Savings Bank	$ 56,536.87				
B. Norden		50.00			
S. Colby		100.00			
M. Waterhouse		150.00			
Mrs. J. MacDougall		300.00			
M. Chase		75.00			
Single Graves		10.00			
S. Hidden		50.00	1,913.81	1,913.81	57,271.87

	Balance Jan. 1, 1961	Bequests	Interest	Withdw'ls	Balance Dec. 31, 1961
Economy Cooperative Bank	$ 1,700.00				
R. Buzzell		200.00			
K. Williams		100.00			
M. Coombs		300.00			
W. Chapman		300.00			
F. Ingraham		100.00			
L. O. Waterhouse		200.00			
B. Moser		200.00			
J. Box		200.00			

A. Oxley, est		200.00			
R. Young		100.00			
J. McCarron		600.00			
F. Lintel		100.00			
R. Smith		200.00	67.39	67.39	4,500.00
Merrimac Savings Bank	$ 57,271.87				
B. Norden	(Added)	50.00	2,149.53	2,149.53	57,321.87
Total Cemetery Trust Funds					$ 61,821.87

HARRY ROBINSON LOT

	Balance Jan. 1, 1961	Added	Interest	Withdw'ls	Balance Dec. 31, '61
Merrimac Savings Bank	$ 1,500.00	$	$ 56.26	$ 56.26	$ 1,500.00

TRUST FUNDS

Cash in Custody of Treasurer	$100,626.63	Cemetery Perpetual Care	$ 61,821.87
		Harry Robinson Lot	1,500.00
		Income War Bonds	780.06
		Merrimac School Renovation & Addition	55.50
		Stabilization Fund	418.86
		Kimball Park	3,393.85
		Library Funds	32,656.49
	$100,626.63		$100,626.63

FINAL TRIAL BALANCE DECEMBER 31,1961

ASSETS

Cash Balance	$217,049.56
Cash Light Depreciation	57,809.45
Petty Cash Advance Town Office	10.00
Petty Cash Advance Tax Coll.	25.00
Petty Cash Advance Light & Water	125.00
Poll 1959	6.00
Personal 1959	679.44
Poll 1960	6.00
Personal 1960	2,278.98
Real 1960	4,918.20
Poll 1961	60.00
Personal 1961	2,878.40
Real 1961	36,384.28
Excise 1957	117.06
Excise 1958	344.94
Excise 1959	1,473.32
Excise 1960	2,074.00
Excise 1961	17,136.11
Farm Animal Excise 1958	11.87
Farm Animal Excise 1959	28.38
Farm Animal Excise 1960	60.70
Farm Animal Excise 1961	68.20
Tax Titles	14,397.50
Tax Possessions	3,400.81
Welfare Accounts Receivable	222.21
A. D. C. Accounts Receivable	1,420.80
Light Accounts Receivable, Light	4,735.80
Light Accounts Receivable, Misc.	177.31

LIABILITIES

State Parks and Reservations	$ 124.75
Consumers Deposits	1,878.08
Tailings	137.13
Old Age Recoveries	2,235.00
School Athletics	20.63
School Lunch	1,423.54
Sale of Lots (Cemetery)	550.00
Road Machinery	532.00
Overlay Surplus	11,244.70
Overlay 1958	28.00
Overlay 1959	5,829.68
Overlay 1960	1,460.37
Overlay 1961	8,109.23
Excise Revenue	21,145.43
Farm Animal Excise Revenue	169.15
Tax Title Revenue	17,798.31
Departmental Revenue	1,643.01
Light Revenue	4,913.11
Water Revenue	1,463.91
State & County Aid to Highway Rev.	18,575.00
Reserve for Petty Cash Advance	160.00
Surplus Revenue	132,230.92
Tax Title Foreclosure	1,423.50
By-Laws	500.00
Repair Windows Town Hall	4,300.00
Police Cruiser	309.45
Fire Hose	14.95
Heating System Fire Station	850.00

Water Accounts Receivable, Rates	1,043.87
Water Accounts Receivable, Misc.	420.04
State Aid to Highways Acc. Rec. Ch. 81	9,075.00
State Aid to Highways Accounts Rec. Chapter 90, Maintenance	500.00
State Aid to Highways Accounts Rec. Chapter 90, Construction	6,000.00
County Aid to Highways Accounts Rec. Chapter 90, Construction	3,000.00
County Taxes	253.88
Overlay 1956	36.66
Fire Department	1,539.27
Snow and Washout	1,458.97
	$391,227.01

Fire Alarm Emery Street	288.95
Civil Defense	1,082.28
Sander (highway department)	5.00
A. D. C. U. S.	10,822.64
A. D. C. U. S. Adm.	1,340.27
D. A. U. S.	4,003.23
D. A. U. S. Adm.	554.34
M. A. A. U. S.	1,180.36
M. A. A. U. S. Adm.	123.80
O. A. A. U. S.	43,851.46
O. A. A. U. S. Adm.	4,828.14
Elementary School Addition	2,963.62
School P. L. 874	1,137.00
Kimball Park	86.12
Essex County Mosquito Control	1,500.50
Light Department	18,952.61
Light Depreciation Fund	57,809.45
Light Ex. Heath Road	9.81
Water Sunset Terrace & Emery Street	713.07
Water Burnside Lane	847.88
Water Ex. Riley Farm	2.48
H. Robinson Lot (Cemetery)	54.15
	$391,227.01

APPROPRIATIONS MADE IN 1961

March 8, 1961

Gentlemen:

I submit the following list of appropriations made at the Annual Town Meeting of the Town of Merrimac, held on March 6, 1961, for the year 1961:

Article 2 - Elective Officers

Moderator	$ 12.00
Town Clerk	500.00
Selectmen - Chairman	300.00
Clerk	300.00
Other Member	300.00
Board of Public Welfare - Chairman	nil
Clerk	nil
Other Member	nil
Assessors - Chairman	435.00
Clerk	385.00
Other Member	310.00
Treasurer	1,000.00
Tax Collector	2,500.00
Light Commissioners - 3 @ $50.00 each	Dept.
Water Commissioners - 3 @ $50.00 each	150.00
Tree Warden - Salary	900.00
Expenses	500.00

Article 3 - Expenses

Selectmen's Expense	400.00
Finance Committee - Clerk	50.00
Expense	250.00
Accountant - Salary	3,640.00
Clerk	400.00
Expense	100.00
Treasurer - Clerk	26.00
Expense	1,624.00
Tax Collector - Clerk	140.00
Expense	960.00
Assessors - Clerk	810.00
Expense	440.00
Legal Suits - By-Laws	500.00
Expense	250.00
Town Clerk - Clerk	85.00
Expense	225.00
Registrars - Chairman Salary	100.00
Salary - 3 @ $50.00 each	150.00
Clerk	100.00
Expense	185.00
Census Takers	400.00
Election Officers - Salaries	180.00
Meals	45.00
Planning Board - Expense	150.00
Town Hall Janitor - Salary	730.00
Town Hall Maintenance	2,000.00
Repairs in, on or around Town Hall	825.00
Bonding Town Officers	500.00
Police Department - Salaries	12,500.00
Expense	1,500.00

Fire Engineers - Chief - Salary	300.00
Clerk - Salary	200.00
Member - Salary	150.00
Fire Department - Wages	3,950.00
Expense	3,034.00
Forest Fire Warden - Wages	200.00
Board of Appeals - Expense	50.00
Inspector of Wiring - Salary	90.00
Expense	5.00
Sealer of Weights and Measures - Salary	125.00
Expense	25.00
Moth Department - Salary	320.00
Expense	550.00
Dutch Elm Disease - Salary	1,500.00
Expense	500.00
Dog Officer - Salary	100.00
Expense	300.00
Town Forest - Wages	400.00
Civil Defense - Expense	1,500.00
Salary	nil
Board of Health - T. B.	700.00
Expense	150.00
Health Nurse - Salary	1,800.00
Expense	200.00
Vital Statistics	200.00
Inspector of Animals - Salary	100.00
Expense	5.00
Inspector of Slaughtering - Salary	20.00
Expense	5.00
Inspector of Milk - Salary	20.00
Expense	5.00

Maintenance of Dump - Wages	400.00
Expense	1,000.00
Snow & Washouts - Salary & Expense	18,000.00
Sidewalks, Railings and Bridges	2,200.00
Rocks Bridge	7,177.50
Street Lights	7,139.85
Welfare Worker - Director's Salary	3,540.00
Charities	80,000.00
Veterans Service Officer - Salary	500.00
Expense	200.00
Care of Veterans Graves	150.00
Soldier's Benefits	3,500.00
School Department	112,210.00
School Lunch	900.00
Vocational	3,000.00
Library	2,000.00
Playground - Wages	835.00
Expense	665.00
Supervised Play - Salary	675.00
Christmas Parade	300.00
Pensions	7,033.20
American Legion Quarters	500.00
Town Reports	850.00
Memorial Day	400.00
Reserve Fund	1,000.00
Insurance	6,700.00
Light in Town Buildings	5,257.60
Water in Town Buildings	700.00
Tax Title Possessions	100.00
Water Department	25,850.00

Cemeteries - Salaries and Wages	5,650.00
Clerk	350.00
Expense	1,000.00
Maturing Debt - School	17,000.00
School Addition	5,000.00
Water	2,000.00
Interest	7,795.00
Article 8 - Highway Work - Thickly settled streets	2,000.00
Article 9 - Chapter 81 - Highway Construction or Maintenance	5,450.00
Article 10 - Chapter 90 - Highway Construction	3,000.00
Article 11 - Chapter 90 - Maintenance	1,000.00
Article 14 - Merrimac portion Pentucket Regional School District Budget for 1961	168,455.86
Article 15 - New Police Cruiser	2,200.00
Article 16 - Hose for Fire Department	1,000.00
Article 19 - Sander - Highway Department	1,400.00
Article 22 - Install 6 inch water pipe and hydrant Sunset Terrace and Emery St. to Philip Darbe residence	1,715.95
Article 23 - Install 6 inch water pipe and hydrant Burnside Lane to Armand Bisson residence	1,821.00
Article 29 - Repair windows and flashing work on Town Hall windows, pointing outside of building	4,300.00
TOTAL MONEY APPROPRIATED	$577,281.96

Respectfully submitted,

C. HOWARD PHILLIPS

Town Clerk

THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF CORPORATIONS AND TAXATION
BUREAU OF ACCOUNTS
STATE HOUSE, BOSTON 33

May 11, 1961

To the Board of Selectmen

Mr. John E. Flynn, Chairman

Merrimac, Massachusetts

Gentlemen:

I submit herewith my report of an audit of the books and accounts of the town of Merrimac for the fiscal year 1960, made in accordance with the provisions of Chapter 44, General Laws. This is in the form of a report made to me by Mr. William Schwartz, Assistant Director of Accounts.

Very truly yours,
HERMAN B. DINE
Director of Accounts

HBD:EM

Mr. Herman B. Dine

Director of Accounts

Department of Corporations and Taxation

State House, Boston

Sir:

In accordance with your instructions, I have made an audit of the books and accounts of the town of Merrimac for the fiscal year 1960, and submit the following report thereon:

The records of financial transactions of the several departments receiving or disbursing money for the town or committing bills for collection were examined and verified by comparison with the reports and records in the office of the town accountant.

The books and accounts of the town accountant were examined and checked. The receipts as recorded were checked with the available departmental records and with the treasurer's books, while the payments were compared with the selectmen's warrants authorizing the disbursement of town funds and with the treasurer's records.

The ledger accounts were analyzed, the appropriation accounts were checked with the amounts voted by the town as shown by the town clerk's records of town meetings, the transfers from the reserve fund were compared with the amounts authorized by the finance committee, while other accounts were checked with information in the various departments in which the transactions originated.

The necessary adjusting entries resulting from the audit were made, and a balance sheet, which is appended to this report, was prepared showing the financial condition of the town as of December 31, 1960.

The books and accounts of the town treasurer were examined and checked. The cash book additions were verified and the recorded receipts were compared with the accountant's books, with the records of the several de-

partments collecting money for the town, and with other sources from which money is paid into the town treasury. The payments were checked with the selectmen's warrants authorizing the treasurer to disburse town funds and with the accountant's ledger. The cash balance on February 18, 1961 was proved by actual count of the cash in the office, by reconciliation of the bank balances with statements furnished by the banks of deposit, and by examination of the savings bank books.

The recorded payments on account of maturing debt and interest were checked with the amounts falling due and with the cancelled securities and coupons on file.

The savings bank books and securities representing the investments of the several trust and investment funds in the custody of the town treasurer were examined and listed. The income was proved, and all transactions and balances were verified and checked with the books of the town accountant.

The records of tax titles and tax possessions held by the town were examined. The additions to the tax title account were checked with the tax collector's records, the redemptions were compared with the treasurer's cash book, and the tax titles and tax possessions on hand were listed, reconciled with the town accountant's ledger, and checked with the records at the Registry of Deeds.

The deductions from employees' salaries for Federal and State taxes were listed and reconciled with the amounts due and paid to the proper agencies.

The books and accounts of the tax collector were examined and checked in detail. The tax and excise accounts outstanding at the time of the previous examination, as well as all subsequent commitment lists, were audited and proved with the assessors' warrants authorizing their collection. The recorded collections were compared with the verified payments to the treasurer, the abatements were checked with the assessors' records of abatements granted, the transfers to the tax title account were verified, and the outstanding accounts were listed and proved with the accountant's controls.

The books and accounts of the municipal light department were examined and checked in detail. The commitments of light, power, and miscellaneous accounts receivable, as well as the consumers' deposit account, were examined and proved. The discounts were verified, the recorded payments to the treasurer were checked with the treasurer's records, and the outstanding accounts were listed and reconciled with the accountant's ledger.

The commitments of departmental and water accounts receivable were examined and checked. The recorded receipts were checked with the payments to the treasurer, the discounts and abatements were verified, and the outstanding accounts were listed and reconciled with the town accountant's ledger.

The outstanding tax, excise, departmental, light, and water accounts were further verified by mailing notices to a number of persons whose names appeared on the books as owing money to the town, the replies received thereto indicating that the accounts, as listed, are correct.

The town clerk's records of dog, sporting, and miscellaneous licenses were examined, the payments to the State being verified with the receipts on file, and payments to the town treasurer being compared with the treasurer's cash book.

The surety bonds furnished by the several town officials were examined and found to be in proper form.

The records of cash receipts of the selectmen and the sealer of weights and measures, as well as of the police, health, school, library, and cemetery departments, and of all other departments collecting money for the town, were examined, checked, and reconciled with the treasurer's and the accountant's books.

Appended to this report, in addition to the balance sheet, are tables showing a reconciliation of the treasurer's cash, summaries of the tax, excise, municipal light, water, and departmental accounts, together with schedules showing the condition and transactions of the several trust and investment funds.

While engaged in making the audit cooperation was received from all officials of the town, for which, on behalf of my assistants and for myself, I wish to express appreciation.

Respectfully submitted,

WILLIAM SCHWARTZ

WS:EM

Assistant Director of Accounts

TOWN OF MERRIMAC
Balance Sheet - December 31, 1960
GENERAL ACCOUNTS

ASSETS

Cash:		
General,		$179,927.06
Special:		
Municipal Light Depreciation,		49,685.91
Advances for Petty:		
Selectmen,	$ 10.00	
Tax Collector,	25.00	
Municipal Light and Water Department,	125.00	
		$ 160.00
Accounts Receivable:		
Taxes:		
Levy of 1958:		
Personal Property,	$ 56.00	
Levy of 1959:		
Poll,	16.00	
Personal Property,	1,435 41	
Real Estate,	6,795.26	
Levy of 1960:		
Poll,	110.00	
Personal Property,	2,811.27	
Real Estate,	42,863.37	
		$ 54,087.31

LIABILITIES AND RESERVES

Guarantee Deposits:		
Municipal Light,		$ 1,643.08
Agency:		
County - Dog Licenses,		10.00
Tailings:		
Unclaimed Checks,		104.52
Trust Fund Income:		
Kimball Park,	$ 103.02	
Harry J. Robinson Special Cemetery,	50.63	
		$ 153.65
Recoveries:		
Old Age Assistance,		$ 5,480.00
Federal Grants:		
Disability Assistance:		
Adminstration,	$ 513.46	
Assistance,	3,188.88	
Aid to Dependent Children:		
Administration,	1,103.01	
Aid,	6,259.89	
Old Age Assistance:		
Administration,	3,939.16	
Assistance,	24,028.68	
		$ 39,033.08

Motor Vehicle and Trailer Excise:

Levy of 1956,	$ 10.21	
Levy of 1957,	350.96	
Levy of 1958,	864.81	
Levy of 1959,	2,500.47	
Levy of 1960,	15,285.11	
		$ 19,011.56

Farm Animal Excise:

Levy of 1958,	$ 27.57	
Levy of 1959,	28.38	
Levy of 1960,	78.20	
		$ 134.15

Tax Titles and Possessions:

Tax Titles,	$ 12,672.50	
Tax Possessions,	2,978.55	
		$ 15,651.05

Departmental:

Aid to Dependent Children,		$ 955.58

Municipal Light:

Rates,	$ 5,136.90	
Miscellaneous,	151.99	
		$ 5,288.89

Water:

Rates,	$ 1,068.10	
Services & Miscellaneous	276.45	
		$ 1,344.55

Revolving Funds:

School Lunch,	$ 405.01	
School Athletics,	20.63	
		$ 425.64

Appropriation Balances:

Revenue:		
General,	$ 5,033.47	
Municipal Light:		
Maintenance & Operation,	1,596.63	
Depreciation,	49,685.91	
Water:		
Mains,	2.48	
Non-Revenue:		
School Addition,	12,270.72	
		$ 68,589.21

Overestimate 1960:

County Tax,	165.71
Sale of Cemetery Lots Fund,	300.00

Receipts Reserved for Appropriation:

Road Machinery,	1,741.00
Reserve Fund - Overlays Surplus,	11,244.70

Overlays Reserved for Abatements:

Levy of 1958,	$ 56.00	
Levy of 1959,	6,152.16	
Levy of 1960,	2,098.15	
		$ 8,306.31

STATE AUDITOR'S REPORT (Continued)

Aid to Highways:		
State,		$ 7,968.63
Unprovided for or Overdrawn Accounts:		
Underestimate 1960:		
State Park & Reservations,		$ 308.14
Overlay Deficits:		
Levies of 1936 to 1956, Inclusive,		$ 897.68
Overdrawn Appropriation:		
Snow and Washouts, Chapter 44, Section 31, General Laws,		$ 1,994.88
		$337,415.39

Revenue Reserved Until Collected:		
Motor Vehicle and Trailer Excise,	$ 19,011.56	
Farm Animal Excise,	134.15	
Tax Title & Possession,	15,651.05	
Departmental,	955.58	
Municipal Light,	5,288.89	
Water,	1,344.55	
Aid to Highway,	7,968.63	
		$ 50,354.41
Reserve for Petty Cash Advance,		160.00
Surplus Revenue,		149,704.08
		$337,415.39

DEBT ACCOUNTS

Net Funded or Fixed Debt:		
Inside Debt Limit:		
General,		$ 96,000.00
Outside Debt Limit:		
General,	$165,000.00	
Public Service Enterprise,	8,000.00	
		$173,000.00
		$269,000.00

Serial Loans:		
Inside Debt Limit:		
General:		
School,		$ 96,000.00
Outside Debt Limit:		
General:		
School,	$165.000.00	
Public Service Enterprise:		
Municipal Light,	2,000.00	
Water,	6,000.00	
		$173,000.00
		$269,000.00

TRUST AND INVESTMENT ACCOUNTS

Trust and Investment Funds:

Cash and Securities:

In Custody of Treasurer, ...$100,638.47

$100,638.47

In Custody of Treasurer:

School Funds:		
Building Renovation, ...		$ 53.50
Library Funds:		
Willie Colby, ...	$ 200.00	
Dr. Harry J. Cushing, ...	500.00	
A. E. Goodwin, ...	200.00	
Thomas H. Hoyt, ...	28,385.47	
Nichols Memorial, ...	500.00	
Laura Patten, ...	1,000.00	
D. J. Poore, ...	500.00	
James D. Whittier, ...	500.00	
		$ 31,785.47
Park Funds:		
Judith Kimball, ...	$ 1,213.61	
Amos Weed, ...	2,104.66	
		$ 3,318.27
Cemetery Funds:		
Perpetual Care, ...	$ 58,971.87	
Harry J. Robinson - Special Care, ...	1,500.00	
		$ 60,471.87
Investment Funds:		
Post-War Rehabilitation,	$ 751.64	
Stabilization, ...	4,257.72	
		$ 5,009.36
		$100,638.47

VOTE FOR OFFICERS, ANNUAL ELECTION

March 6, 1961

Votes Cast (Men 627, Women 612), Total 1239

Moderator, for one year:

Robert L. Echert, 23 Main Street	1059
Blanks	180

Town Clerk, for one year:

C. Howard Phillips, 48 Church Street	1102
Blanks	137

Selectman, for one year:

William J. Burns, 6 Burnside Lane	132
John E. Flynn, 10 Maple Street	320
Joseph F. Michelin, Sr., 82½ E. Main Street	62
Richard G. Noone, 8 Pleasant Street	49
James B. Peirce, 52 West Main Street	292
Cary A. Reynolds, 13 Pine Street	34
Elwin E. Rollins, 4 Middle Road	40
George A. Waterhouse, 2 Bear Hill Road	272
Blanks	38

Selectman, for two years:

Ralph L. Buzzell, 63 School Street	689
Joseph F. Dugas, West Main Street	29
Rhoderick D. MacDonald, West Main Street	110
James R. Riel, Champion Street	359
Blanks	52

Selectman for three years:

George J. P. Stevens, Birch Meadow Road	962
George McCarron	1
James Glidden	1
Thomas E. Roche	1
Merrill B. Smith, Sr.	1
Blanks	273

Board of Public Welfare, for one year:

Marian A. Haskell, Bear Hill Road	874
Jean S. Stuart, Sawyer Street	735
Francis J. Mathews, Emery Street	507
Cecile C. Sargent, Bear Hill Road	716
Blanks	885

Assessor, for three years:

Alvin F. Heath, 33 Grove Street	1041
Blanks	198

Treasurer, for one year:

Roy C. Journeay, 10 Prospect Street	1061
Blanks	178

Tax Collector, for three years:

Wilfred G. Journeay, 28 Grove Street	1045
Blanks	194

School Committee, for three years:

Irving A. Blake, 7 Judkins Court	564
Raymond E. Emmert, 97 River Road	604
Blanks	71

Trustee of Cemeteries, for three years:

Henry D. Lay, 59 West Main Street	504
Harold M. Waterhouse, 6 Bear Hill Road	655
Blanks	70

Library Trustees, for three years:

Robert L. Eckert, 23 Main Street	988
Alvin F. Heath, 33 Grove Street	972
Blanks	518

Trustee of Kimball Park, for three years:

Wilbur E. Wallace	3
Fred Spencer, Sr.	1
David J. Swartz	1
James Riel	1
Robert J. Sayers	1
Daniel F. Sullivan	1
Walter D. Calnan	1
Bernard H. Connor	1
Wallace P. Spencer	1
William J. Burns	1
Robert K. Silvia	1
James P. Glidden	1
Loren Wallace	1
Frederick Ingraham	1
Gordon A. Rines	1
Blanks	1222

Light Commissioner, for three years:

Henry D. Lay, 59 West Main Street	411
Robert K. Silvia, 24 Prospect Street	328
Harold M. Waterhouse, 6 Bear Hill Road	451
Blanks	49

Water Commission, for three years:

Henry D. Lay, 59 West Main Street	409
Robert K. Silvia, 24 Prospect Street	327
Harold M. Waterhouse, 6 Bear Hill Road	451
Blanks	52

Constables, for one year:

Albert W. Lord, Heath Road	695
Richard G. Noone, 8 Pleasant Street	760
Bernard H. Connor, 9 West Main Street	471
Cary A. Reynolds, 13 Pine Street	238
Wallace P. Spencer, 8 Winter Street	788
Blanks	765

Surveyors of Lumber and Measurers of Wood and Bark, for one year:

Richard E. Sargent	4
Ralph L. Buzzell	4
Wallace P. Spencer	4
Edgar P. Sargent	1
Francis J. Mathews	1
Richard G. Noone	1
Robert K. Silvia	2
Mariner C. Benjamin	3
George R. Hoyt	1
Arthur W. Hoyt	1
Gordon A. Rines	1
Harold M. Waterhouse	1
Bernard H. Connor	1
William J. Burns	1
Blanks	3691

Tree Warden, for one year:

Mariner C. Benjamin, Rear 47 East Main Street	538
Edgar D. Sargent, Bear Hill Road	598
Blanks	103

Playground Commission, for five years:

Arthur R. Cloyd, 101 East Main Street	1039
Blanks	200

Planning Board, for five years:

James P. Glidden, 105 River Road	973
Blanks	266

WARRANT FOR SPECIAL TOWN MEETING

Essex, ss.

To Alexander M. Sullivan, one of the Constables of the Town of Merrimac:

Greetings:

In the name of the Commonwealth of Massachusetts, you are hereby required to notify and warn the legal voters of the Town of Merrimac to meet in Sargent Hall in Merrimac on

NOVEMBER 6, 1961

at eight o'clock in the evening to act on the following articles, namely:

Article 1. To see if the Town will vote to accept the amendment to the agreement, as amended, establishing the Pentucket Regional School District, whereby all operating costs of the district, beginning with the budget for the calendar year 1962, will be apportioned in accordance with each member town's pupil enrollment in the regional district school as of October 1 of the year next proceeding the year for which the apportionment is determined. VOTED

Article 2. To see if the Town will vote to amend the Zoning By-Laws of the Town of Merrimac by adding to Section XI, as already amended, the following paragraph:

9. Apartment House. VOTE YES - 112
NO - 51

Article 3. To see if the Town will vote to transfer the sum of Seven Hundred Dollars, ($700.00) from Road Machinery Account to Maintenance of Road Machinery Account. VOTED $500.00

Article 4. To see if the Town will vote to raise and appropriate or transfer from available funds in the Treasury a sum of money to Snow and Washouts Account.

VOTED $1,500.00
TRANSFER FROM SURPLUS REVENUE

Article 5. To see if the Town will vote to raise and appropriate or transfer from available funds in the Treasury the sum of Six Hundred Eighty Four Dollars and Eighty One Cents, ($684.81) to Library Account.

VOTED TRANSFER FROM SURPLUS REVENUE

Article 6. To see if the Town will vote to transfer from the Supervised Play Account the sum of One Hundred Five Dollars, ($105.00) to the Playground Account or take any action relative thereto. VOTED

And you are hereby required to serve this warrant by posting attested copies thereof in seven public places in said Town of Merrimac, at least seven days before said time of meeting.

Hereof fail not and make due return of this warrant with your doings thereon to the Town Clerk at the time and place of meeting aforesaid.

Given under our hands this 25th day of October, 1961

JOHN E. FLYNN
RALPH L. BUZZELL
GEORGE P. STEVENS
Selectmen of Merrimac

A true Copy: Attest:
ALEXANDER M. SULLIVAN, Constable

By virtue of the above warrant to me directed, I hereby notify and warn the legal voters of the Town of Merrimac to meet at the time and said place and for the purpose therein expressed.

ALEXANDER M. SULLIVAN
Constable

Merrimac, Mass., October 25, 1961

WARRANT FOR ANNUAL TOWN MEETING

Essex, ss.

To Alexander M. Sullivan, one of the Constables of the Town of Merrimac:

Greetings:

In the name of the Commonwealth of Massachusetts, you are hereby required to notify and warn the legal voters of the Town of Merrimac to meet in Sargent Hall in Merrimac on

MONDAY, FEBRUARY 26, 1962

at 8 o'clock in the evening to act on the following articles, namely:

Article 1. To see if the Town will vote to fix the salary and compensation of all elective officers of the Town as provided by Section 108 of Chapter 41, General Laws as amended: Moderator, Town Clerk, three Selectmen, three Assessors, Treasurer, Tax Collector, Tree Warden, three Commissioners of Municipal Light, three Water Commissioners, and raise and appropriate sums of money therefore, and to determine what sums of money be raised to defray the necessary and usual charges and expenses of the Town for the year 1962 and make appropriations for same said sums of money so raised and appropriated to be expended for specific purposes to be voted.

Article 2. To see if the Town will vote to authorize the Town Treasurer with the approval of the Selectmen to borrow money from time to time in anticipation of the Revenue of the Financial year beginning January 1, 1963 and to issue a note or notes therefore, payable within one year, and to renew any note or notes as may be given for a period of less than one year, in accordance with Section 17, Chapter 44, General Laws.

Article 3. To see if the Town will vote to authorize the Town Treasurer with the approval of the Selectmen to sell at public auction, after first giving notice of the time and place of sale by posting such notice of sale in some convenient and public place in the Town, fourteen days at least, before the sale, property heretofore taken or which may be taken by the Town under Tax Title Procedure, provided that the Town Treasurer, with the approval of the Selectmen or their authorized agent may at the time of such public auction reject any bid which they may deem inadequate, or may after such auction has been held sell such property provided that in their estimation, an adequate offer may be made.

Article 4. To see if the Town will vote to authorize the Assessors to use a sum of money from "Free Cash" in the Treasury toward the reduction of the 1962 Tax Rate.

Article 5. To see if the Town will vote to raise and appropriate or transfer from unappropriated available funds in the Treasury, a sum of money for the maintenance of Road Machinery to keep Road Machinery in operation.

Article 6. To see if the Town will vote to raise and appropriate a sum of money to be expended on highway work on thickly settled streets, or take any action relative thereto.

Article 7. To see if the Town will vote to raise and appropriate or transfer from unappropriated available funds in the Treasury, a sum of money for Chapter 81 Highway construction or maintenance, or take any action relative thereto.

Article 8. To see if the Town will vote to raise and appropriate or transfer from available funds in the Treasury, a sum of money for Chapter 90 Highway construction, or take any action relative thereto.

Article 9. To see if the Town will vote to raise and appropriate or transfer from unappropriated available funds in the Treasury, a sum of money for Chapter 90 Maintenance, or take any action relative thereto.

Article 10. To see if the Town will vote to accept By-laws and ordinances as proposed by the By-Laws Committee appointed by the Board of Selectmen under the authority of a vote of a previous Town Meeting held March 6, 1961.

Article 11. To see if the Town will vote to appropriate the sum of Five Hundred Fifty Dollars ($550.00) from the sale of Cemetery Lots, such sum or part thereof, to be expended under the direction of the Cemetery Trustees for the "Care, Improvement and Embellishment" of said cemetery, according to Section 15 and Section 25 of Chapter 114, General Laws.

Article 12. To see if the Town will vote to appropriate a sum of money from Electric Light Operating balance, said sum to be used by the Assessors with the estimated receipts to fix the Tax Rate for the year 1962.

Article 13. To see if the Town will vote to raise and appropriate One Hundred Eighty Seven Thousand Nine Hundred Seventy Dollars and Thirty Four Cents ($187,970.34), said amount to be paid as Merrimac's portion of the Pentucket Regional School District budget for 1962, or take any action relative thereto.

Article 14. To see if the Town will vote to raise and appropriate a sum of money to erect a chain link fence to enclose the Tree Dump on Middle Road or take any action relative thereto.

Article 15. To see if the Town will vote to raise and appropriate a sum of money for the development of a Comprehensive Plan for the Town of Merrimac or take any action relative thereto.

Article 16. To see if the Town will vote to amend the Zoning By-Laws of the Town of Merrimac to permit the construction of apartment houses in residential areas, or take any action relative thereto.

Article 17. To see if the Town will vote to raise and appropriate the sum of Nine Hundred Seventy Nine Dollars and Thirty Five Cents, ($979.35) for the purpose of constructing a sidewalk on Locust St. from Adams St. along Playground to Union Street Extension approximately a distance of 606 feet and into Union Street Extension approximately 434 feet, or take any action relative thereto.

Article 18. To see if the Town will vote to raise and appropriate the sum of One Thousand Eight Hundred Dollars ($1,800.00) to install approximately 400 feet of 12 inch drain pipe and two catch basins from the corner of Woodland and Grove Streets, westerly toward Orchard Street, or take any action relative thereto.

Article 19. To see if the Town will vote to authorize the Light Commissioners to transfer from the Light Operating balance the sum of Seven Thousand Dollars ($7,000.00) to purchase a rubber tired Front End Loader with a back hoe attachment to be used by the Light & Water Department, or take any action relative thereto.

Article 20. To see if the Town will vote to raise and appropriate the sum of Five Thousand Six Hundred Twenty Seven Dollars and Seventy Eight Cents ($5,627-.78) for the purpose of painting the standpipe and repairing the roof as follows: $2,350.00 for the interior, $870.00 for the exterior, $407.78 for the valve and $2,000.00 for repairs to the roof, or take any action thereto.

Article 21. On petition of T. D. Trustland and others to see if the Town will vote to raise and appropriate the sum of Two Thousand, Eight Hundred Eighty Two Dollars and Fifty Cents ($2,882.50), to install a six inch water main on Church Street from the residence of Richard Beebe northerly to a point beyond the residence of Paul Rose, a distance of approximately 350 feet.

Article 22. On petition of Ernest J. Denault and others to see if the Town will vote to raise and appropriate the sum of Eight Hundred and Fifty Nine Dollars and Ten Cents ($859.10), to install approximately 225 feet of 2 inch cement lined water pipe in the ground from the corner of Pine and Spring Streets along Spring Street to the residence of Ernest J. Denault or take any action relative thereto.

Article 23. On petition of Norman F. Bishop and others to see if the Town will vote to raise and appropriate the sum of One Thousand Four Hundred Sixty Four Dollars and Sixty Two Cents ($1,464.62), to install six

inch water pipe in the ground from the residence of Unabelle M. Bartlett, Hillside Ave. to Merrimac Ave., a distance of approximately 358 feet, or take any action relative thereto.

Article 24. To see if the Town will vote to raise and appropriate the sum of Nine Hundred Dollars ($900.00), to refinish (homesote) and paint, walls and ceiling of large room, 1st floor of the Central Fire Station, or take any action relative thereto.

Article 25. To see if the Town will vote to raise and appropriate the sum of Three Thousand Dollars ($3,000.00), to purchase Radio Equipment for the Fire Department, or take any action relative thereto.

Article 26. To see if the Town will vote to accept the amendment to the agreement, as amended, establishing the Pentucket Regional School District, whereby all operating costs of the district, beginning with the budget for the calendar year 1963, will be apportioned in accordance with each member town's pupil enrollment in the regional district school as of October 1 of the year next preceding the year for which the apportionment is determined.

And you are hereby required to serve this warrant by posting attested copies thereof in seven public places in said Town of Merrimac, at least seven days before said time of meeting.

Hereof fail not and make due return of this warrant with your doings thereon to the Town Clerk at the time and place of meeting aforesaid.

Given under our hands this 29th day of January, 1962.

JOHN E. FLYNN

RALPH L. BUZZELL

GEORGE J. P. STEVENS

Selectmen of Merrimac

A true copy: Attest:

ALEXANDER M. SULLIVAN

Constable

By virtue of the above warrant to me directed, I hereby notify and warn the legal voters of the Town of Merrimac to meet at the time and said place and for the purpose therein expressed.

ALEXANDER M. SULLIVAN

Constable

Merrimac, Mass., January 29, 1962

In Memoriam

MISS LOUISE THATCHER

1884 - 1961

Born, Merrimac, Mass., 1884
Graduate Merrimac High School, Class of 1902.
Graduate of Boston University.
Graduate of The College of The Sorbonne in the University of Paris, France.
Teacher of French for 30 years in Haverhill High School.
Resident of Merrimac until retirement.
Died July 3, 1961 at Hyannis, Mass.
Burial in Merrimac, Mass.

ROBERT C. YOUNG

1917 - 1961

Born, Haverhill, Mass., July 24, 1917
Resident of Merrimac, Mass. for several years.
Employed as a construction contractor.
Merrimac Water and Light Commissioner, 1954 and 1957 to death.
Special Police Officer, Merrimac Police Department.
Died July 22, 1961 at Merrimac, Mass.

In Memoriam

ARTHUR W. COOMBS

1897 - 1961

Born, Merrimac, Mass., 1897

Graduate of Merrimac High School and Haverhill Business College.

Entered United States Government Service in 1916 with the Bureau of Standards, Washington, D. C.

Veteran of World War I in the Army.

Member of the Department of Commerce Post, American Legion, Washington, D. C.

1920 - 1933 Personal Secretary of five U. S. Secretaries of Commerce, including Herbert Hoover later President of The United States.

1933 - 1946 Assistant Supervisor of Field Work, U. S. Bureau of Census.

1946 - 1957 (until retirement), Administrative Officer in the U. S. Census Bureau of Census, Population Division.

Died March 22, 1961, Washington, D. C.

Burial in Arlington, Va., National Cemetery.

In Memoriam

SAMUEL C. DOUST

1878 - 1961

Born, Kent County, England, Dec. 6, 1878

Veteran in 1901 and 1902 in the Boer War in South Africa and in Ethiopia and was at Addis Ababa where Haile Selassie has his Capital.

Resident of Merrimac, Mass. for over 50 years.

Employed by J. B. Judkins Co. as a Metal worker for several years.

Member of Merrimac Town Forest Committee for many years and also as Merrimac Tree Warden and Moth Superintendent, retiring in 1957.

Died December 26, 1961 at Amesbury Hospital.

Burial in Merrimac, Mass.

REV. CHARLES M. TIBBETTS

1876 - 1961

Born, Sharon, Mass., 1876

Methodist Minister, serving continuously from 1897 for over 60 years.

Pastor of Merrimacport Methodist Church 1951 - 1960 and a member of that Church for 70 years.

Merrimac, Mass. Public Library Trustee 1953 - 1959.

Died July 26, 1961 at Amesbury, Mass.

Burial in Merrimac, Mass.

ANNUAL REPORT

OF THE

SCHOOL COMMITTEE

OF THE

TOWN OF MERRIMAC

For The Year Ending December 31,

1961

SCHOOL REPORT

In accordance with custom and with the Acts of the General Court, 1859 Chapter 57, we herewith submit to you the 91st annual printed school report.

VIRGINIA WEBSTER, Chairman
LOUIS A. CYR, Vice-chairman
KENNETH G. FOWLE, Secretary
CARL G. OLSON
RAYMOND EMMERT

School Committee

SCHOOL OFFICERS

John C. Jakobek, Superintendent of Schools
Office Adress: Main Street, West Newbury, Mass.
Telephone FOrest 3-2280

Dorothy M. Peirce, Secretary
Address: 2 Summer Street, Merrimac, Massachusetts

Kenneth E. Haskell, Supervisor of Attendance
Address: Bear Hill Road, Merrimac, Massachusetts

A. Frances Davis, M. D., School Physician
Address: 16 Main Street, Merrimac, Massachusetts

Annie L. Gleed, R. N., School Nurse
Address: West Main Street, Merrimac, Massachusetts

Working Certificates:
Helen R. Donaghue, Merrimac Elementary School
Kenneth E. Haskell, Merrimac Elementary School
Office of the Superintendent, Pentucket Regional School

DIRECTORY OF SCHOOL STAFF — MERRIMAC ELEMENTARY SCHOOL

Position	Name	Training	Total Yrs. Experience	Yrs. in Merrimac
Principal	Helen R. Donaghue	Bridgewater Normal 1929	23.5	15.8
Ass't. Principal,	Miriam M. Felch	B. S. Kutztown, Pa., State	14	14
Remedial Reading		Teachers College 1936	Resigned	6/30/61
INTERMEDIATE UNIT:				
	Philip Yeaton	B. S. Univ. of N. H. 1951	4	4
	Appointed Assistant	Principal on September 21, 1961		
	James W. Johnston	B. S. Suffolk Univ. 1955	5	5
		M. Ed. St. Teacher College Boston 1960	Resigned	7/27/61
	Nancy W. Deminie	B. A. University of New Hampshire 1953	6	6
	Alice L. Brown	B. A. Providence - Barrington	4	4
		Bible College 1957	Resigned	11/1/61
	David L. Antczak	Salem State College 1961	0	0
	David W. Shaw	B. S. Ed. Bridgewater Teachers College 1957	2	2
	Genevieve Smithson	Posse School of Phys. Ed. 1938	8	2
	Michalina Bajek	B. S. Regis College 1949	8	1
		M. El. Ed. Boston University 1955	Began	10/31/61
PRIMARY UNIT:	Dorothy E. Antczak		Began	9/11/61
	Mae Ethel Davis	Salem Normal	33.5	28.5
	Charlotte R. Goltz	B. A. Wellesley 1935	7	4
		M. Ed. Boston University 1960		
	Marion F. Quimby	B. S. Univ. of N. H. 1949	12	4
	Florence L. Coe	Salem Teachers College 1933	13.4	6
	Dorothy K. Edgerly	Salem Normal 1926	15.5	8
	Rosalie G. Carter	B. S. Tufts 1955	6	6
	Marie J. English	A. B. Emanuel College	3	3
	Margaret M. Moynihan	Lowell State Normal School 1922	18	1

REPORT OF THE MERRIMAC SCHOOL COMMITTEE 1961

To the Citizens of Merrimac:

Your School Committee submits the following report for the year 1961. This report deals with the education of children in grades one through six. For a report on the secondary education of our children, we refer you to the report of the Pentucket Regional School Committee on which three members of this committee serve.

ENROLLMENTS

Elementary school enrollments have increased from 300 children in 1950 to 442 on October 1, 1961. There is every indication that the number of children in the school will continue to increase annually.

Secondary school enrollments have increased from 178 in 1950 to 317 in 1961, or an increase of 78%. One factor in this increase in secondary pupils is the better instructional program at the Regional School which is holding more of our children in school until graduation. The demand for more and better trained graduates has apparently been accepted by our children.

EDUCATIONAL COSTS & REIMBURSEMENTS

Although the costs of educating our children must be provided from local taxation, the State of Massachusetts acknowledges its interest and concern for education through direct and indirect reimbursements to

Merrimac. Since the State pre-empts tax resources from the community it returns money from these sources in school aid. In 1962 the State will pay Merrimac about $54,000.00 in direct reimbursements for educational projects and about $50,000.00 more in indirect credits. Although this money is deposited with the town treasurer and must be voted by the town, it is nevertheless credited to educational functions.

Since there were 442 elementary pupils, 317 secondary pupils, eight vocational pupils and one Special Education pupil, Merrimac educated 768 pupils. Although the total sum of money to be raised is considerable, after State reimbursements the total cost to be borne by this community is reasonable indeed in terms of the values received.

THE EDUCATIONAL PROGRAM

Your schools are based on standards aimed at developing all the potentialities in children. We know that children differ in height, weight, in agility and speed, and also in their ability to learn. The program is constructed to allow each child to progress as rapidly as he can. Some children start slowly and develop their skills slowly. Others start slowly, mature rapidly and join the ranks of the capable students. Every effort is made to encourage every pupil to progress as rapidly as his ability allows.

It is the policy of this committee to furnish your children with the type of education that you demand. The constantly improving educational scene demands that the quality of instruction be maintained. With your support and encouragement it has been possible to do this.

Your School Committee points with pride to its record of progress in local education. One of the current practices receiving much praise nationally is the primary unit which went into effect in Merrimac in 1955. Although the local schools may not be in the national limelight, the educational practices carried on are the best known in education.

In 1961 an Art teacher was retained by the School Union. Two days each week are devoted to Art Education in Merrimac. This program has been helpful in child development. In 1962 it is hoped that a similar arrangement will be possible in the field of music. With these two fields of interest your school will be able to offer a more comprehensive elementary program.

MEETINGS

Your School Committee holds its regular meetings on the third Wednesday of each month at 8:00 P. M. at the Elementary School. All meetings are open to the public. Although the number of residents attending these meeting is increasing, this committee would like to encourage greater attendance. In the final analysis these are your schools, your children attend them and your tax money supports them. Your schools will always be what the majority of the people want them to be.

The School Committee wishes to acknowledge, give proper credit to and publicly thank the following groups of individuals which have made our educational program better or assisted in the related activities involved in the operation of the school:

The P. T. A. for its interest in children and staffing the library.

The town highway department for clearing the walks, driveways and parking lot.

The police department in its safe passage program.

The school personnel in its quest for quality.

Other individuals and groups which have contributed their time and interest to make their schools effective.

Respectfully submitted,

Merrimac School Committee

MRS. VIRGINIA H. WEBSTER, Chairman

LOUIS A. CYR

RAYMOND E. EMMERT

KENNETH G. FOWLE

CARL G. OLSON

ANNUAL REPORT OF THE SUPERINTENDENT 1961

To the School Committee:

The report of your superintendent will be devoted to some critcial aspects of the current educational scene. From time to time, it is necessary to examine what is being done in the hope of improving that which can be improved. That we are supporting a practical educational program is acknowledged. We support school objectives which are most important. We know that there are limits to a student's time. We cannot attempt to offer every useful kind of instruction but we can help guide students advantageously in the time that they do have. This we do.

It is true that the public schools in a free nation must be responsive to the will of the people. This does not mean that we can satisfy the demands of each citizen. In the wise and wide economy of things, partisans and extremists doubtless have their place, but the habits of mind that are most worthy of cultivation are temperance, candor and judicial fairness in dealing with a question so complex as education.

EDUCATION TODAY

Although the tempo of comments about American education has subsided somewhat since the post-Sputnik days, we still find occasional biased reports of what educators are doing. As Dr. Conant has aptly pointed out, if one wants to know what type of an education is offered in his community, he must know his schools. To generalize about American education is hazardous. Wide

geographical differences in education are found in this country. Our educational system is a sensitive one which often is damaged by ill-considered remarks and actions, sometimes by the well-meaning but uninformed or ill-informed.

One of the current debates revolves about whether we can hope to have quality and quantity, or must we choose one or the other. The matter of quantity is more easily disposed of. A clear majority of Americans believe that all children should be required to attend school until the age of sixteen, or as a matter of fact, to graduate from high school. There is more dispute about the number that should continue their formal education beyond high school than the elimination of pupils before high school completion.

The matter of quality is harder to define. In the United States there is no fixed examination or standard in academic terms. The definition of quality here also includes character development as well as intellectual growth. The concept of quality has been altered from time to time. What was a good education in depression days does not correspond to what we consider quality today. A wide range of views on quality exists in the minds of laymen, legislators and educators. Those that believe in the liberal tradition expose their views of reform for the common man. Others take various other views.

In this country we must have both quantity and quality. Our schools must be designed to provide for unique differences in the learner. Our society will be better served when all diverse talents are recognized and developed. Programs must be provided which step up both the quantity and quality of learning. We need not only more speed but also more depth of learning. Quality and quantity must be served simultaneously.

Another educational problem assuming more and more menacing proportions in many areas, though not locally, is the disparity between a child's ability and the parent's ambition for the child. This factor is particularly difficult for the upper middle class who are striving for social status. It is hard enough for a young person to admit to himself that there are things he cannot learn; to be forced into failure before parents with high ambitions is almost too much to stand. From this point, both parties rationalize about the quality of teaching, the unfairness of teachers, neglect of study, etc.

PUBLIC SCHOOLS AND DEMOCRACY

While faith in the democratic ideal is still common, it is threatened by actions and proposals for action which are of almost daily occurrence. In theory, it remains firm and strong. In practice, it is being eroded. Here is the great task and challenge for educational leadership, and a critical decision for American citizens.

In speaking of the agencies which influence the development of the young, many persons use the church, the family, and the school as if they were of equal influence in perpetuating democracy. This is, of course, not true. While the home in which the child grows to maturity has a deep and enduring influence on him as an individual, the nature and direction of the influence result from the caprice of individual parents. There is no degree of uniformity among homes, nor any ready way of getting any degree of uniformity even if it were considered desirable.

Nor does the church exist in this nation as a single agency. Each has considerable influence upon the growth and development of the young. These influences are as diverse as the sectarian doctrines out of which they grow.

There is little uniformity among them, and no desirable way of getting ultimate uniformity.

Public education, however, is one means of relating all of the people to each other and to the common life. Education alone can become the force for reconstructing our culture so that the democratic ideal will persist. Where families are many and different, it brings a common way to all children. Where private schools exist, it is the public school which affects all of the people. For, as the public school becomes better, as it becomes a vigorous force for good in the local community, it also becomes the model by which other education is judged. Only through its leadership can come the common unity needed so sorely in these times.

Public education can develop a generation of people who will understand the need of evolutionary reconstruction of our culture, who will seek to expand the area of common agreement about the common good, who will have a secure faith in the democratic ideal, and who will judge alternative proposals for action by this ideal. Public education can do all this. Whether it will do it in time to resolve present conflicts and to reduce the tensions which come from them will depend in large measure upon the quality of its leadership. If the needed leadership is provided, the public schools of the United States of America will become the most effective agent for improvement in our society.

We must look forward not only to missiles and anti-missile missiles but to a citizenry prepared to live in an America caught up inextricably in an evolving world community experiencing both technological and political revolutions. We must learn to live in a world whose people are mostly poor, non-white and uneducated.

IMPORTANCE OF EDUCATION

There are many and varied reasons for supporting a sound educational program. Historically we could point out that Americans owe to education at least partially, their unity which has enabled them to master a continent and to forge from immigrant diversity a great nation. It has helped to prevent rigid class barriers. It has fostered diversity of talents, ingenuity and economic prosperity. On it are based many great scientific and technological advances.

As James R. Killian has indicated to Congress, the defense of our country cannot depend solely on the good will and patriotic feelings of its citizens. The nation needs highly trained minds and technical skills for the battles of the future will be battles of knowledge. As both President Eisenhower and President Kennedy have indicated, our schools are more important than Nike batteries. Even though the national interest in education has not been implemented into support, the nation's debt to education is immense.

We need not only a trained and literate source for military power but also to compete in the international battle of ideologies which will be an inseparable part of the future. Real understanding of democracy can be best fostered through the public schools.

The culture in which our children seek dignity and self-realization is complex, and surely will become more so. At unprecedented speed new knowledge creates new

opportunities for fuller living. With equal speed many old ways of life become less adequate. Occupations become more technical and specialized. Each day more knowledge becomes a necessity.

We now realize that education is important not only to the individual but equally so to the community and the nation. The great principles upon which this nation was founded serve as guides to our way of life. They must be preserved. Neglect or violation of these principles results in needless poverty, insecurity, degradation, enslavement.

In closing we again quote Alfred North Whitehead who said in 1916, "In the conditions of modern life the rule is absolute; the race which does not value trained intelligence is doomed. Not all your heroism, not all your social charm, not all your wit, not all your victories on land or at sea, can move back the finger of fate. Today we maintain ourselves. Tomorrow science will have moved forward yet one more step, and there will be no appeal from the judgment which will be pronounced on the uneducated."

Respectfully submitted,

JOHN C. JAKOBEK

Superintendent of Schools

SCHOOL CENSUS as of October 1, 1961

	Boys	Girls	Total
From 5 to 7	88	87	175
From 7 to 16	322	321	643
	410	408	818

Comparative Totals for 6 Year Period

	1956	1957	1958	1959	1960	1961
From 5 to 7	131	126	150	131	160	175
From 7 to 16	481	531	536	552	585	643
	612	657	686	683	745	818

NO SCHOOL SIGNAL

NO SCHOOL announcements will be made over Stations WBZ and WHAV after 7 o'clock in the morning.

6:30 a. m. 11 — 11 — 11 No school, all grades.

1961 - 1962
SCHOOL CALENDAR
PENTUCKET REGIONAL HIGH SCHOOL
AND
SCHOOL UNION No. 53

1961

September 5, 6	Teachers Workshops
September 7, Thursday	Schools Open
October 12, Thursday	Schools closed - Columbus Day
October 18, Wednesday	Schools cloosed - Essex County Teachers Convention
November 14, Monday	Parent-Teacher Conferences Elementary - No School
November 22, Wednesday	Schools close at end of school day for Thanksgiving
November 27, Monday	Schools open
December 22, Friday	Schools close at noon for Christmas Holidays

1962

January 2, Tuesday	Schools open
February 16, Friday	Schools close for Winter Vacation
February 26, Monday	Schools open
April 13, Friday	Schools close - Spring Vacation
April 23, Monday	Schools open
May 30, Wednesday	Schools closed - Memorial Day
June 15, Friday	Pentucket Regional High School Graduation - Last day for Seniors only
June 20, Wednesday	All Elementary Schools close
June 21, Thursday	Pentucket Regional School Closes

185 days - Pentucket Regional School

183 days - All Elementary Schools

MERRIMAC
1962 SCHOOL BUDGET

	Appropriated 1961	Expended 1961	Requested 1962
GENERAL CONTROL:			
School Committee Expense	$ 100.00	$ 51.25	$ 100.00
Superintendent's Salary	1,860.00	1,860.00	2,100.00
Transportation & Expense	200.00	200.00	200.00
Secretary & Office Expense	900.00	807.74	1,000.00
Law Enforcement	200.00	200.00	200.00
COST OF INSTRUCTION:			
Teachers' Salaries	84,067.00	80,787.46	92,673.00
Textbooks	2,150.00	2,190.30	3,242.00
Supplies	2,580.00	3,182.92	3,690.00
Special Class Tuition	0	0	400.00
Individual Pupil Testing	933.00	75.00	0
COST OF OPERATION:			
Janitors' Salaries	5,700.00	4,884.15	5,800.00
Fuel	3,000.00	2,347.33	3,000.00
Janitorial Supplies	700.00	877.37	800.00
Maintenance	2,500.00	1,887.09	2,500.00
Libraries	400.00	244.40	400.00
Health	1,750.00	1,756.56	1,817.00
Transportation	4,895.00	4,742.94	4,973.00
New Equipment (NDEA)	0	0	2,378.00
Telephone and All Other	275.00	288.12	275.00
School Lunch	900.00	900.00	900.00
	$113,110.00	$107,282.63	$126,448.00
Vocational Appropriation	$ 3,000.00	$ 2,706.83	$ 2,800.00

REPORT OF THE SCHOOL NURSE

My report for the school year dating from January 1961 to December 31, 1961:

Pre-school clinics were held on May 11 and 12.

Number of children given physical examinations by Dr. Davis at the pre-school clinic 36

Number of complete physical examinations given by Dr. Davis during the school year in the first and fifth grades and all new students 99

The Tuberculin Patch Test was held on October 23rd, 25th, 27th, 30th, November 1st, and 3rd:

There were no reactors this year.

Number of children tested 139

Diptheria clinics were held on March 3rd, April 7th, and May 10th.

Number receiving initial three shots 4

Number receiving booster shots 186

Number of children tested with the Massachusetts Vision Test 434

Number of children failing this test 37

Number of children seen by an eye specialist 28

Number of children tested with Audiometer for hearing	428
Number of children failing this test	11
Number of children seen by a doctor	10

Miss Chesley, state dental hygienist, examined the childrens' teeth for the second year.

Number examined	406
Number of cards sent home requiring dental care	159
Number of children who have been to a dentist and returned the card	60

I have administered first aid to all accidents occuring at the school, and have taken children to the Hale and Amesbury Hospitals.

Number of home visits made	195

Reports have been made out and sent on the following:

Physically handicapped	Blind and partially blind
Vision testing	Hearing testing
Tuberculin Patch Test	Results of all physical examinations

All records are up to date. I have attended meetings pertaining to the school health program.

Respectfully submitted,

ANNIE L. GLEED, R. N.

School Nurse

REPORT OF THE PENTUCKET REGIONAL DISTRICT SCHOOL COMMITTEE

For The Year Ending December 31, 1961

In accordance with Chapter 71, Section 16K, the Pentucket Regional District School Committee submits its eighth annual report to each of the member towns.

SCHOOL OFFICERS

JOHN C. JAKOBEK, Superintendent of Schools
Office: Pentucket Regional High School, West Newbury, Mass. Telephone: FOrest 3-2280

DOROTHY M. PEIRCE, Secretary, Superintendent's Office
Address: 2 Summer Street, Merrimac, Mass.

PAUL H. FARRIS, Supervising Principal
Office: Pentucket Regional High School, West Newbury, Mass.
Home: 30 Church Street, Merrimac, Mass.

LELAND E. GIARD, Assistant Principal
Address: 8 Willow Avenue, Newburyport, Mass.

DOUGLAS V. CROOK, M. D., School Physician
Address: 121 Keeley Street, Haverhill, Mass.

MRS. MARIE T. BLAISDELL, R. N., School Nurse
Address: 253 School Street, Groveland, Mass.

ATTENDANCE OFFICERS:
Norman P. Cotton, 20 Union Street, Groveland, Mass.
Kenneth E. Haskell, Bear Hill Road, Merrimac, Mass.
E. Wallace Towne, 200 Main Street, W. Newbury, Mass.

DIRECTORY OF SCHOOL STAFF
PENTUCKET REGIONAL JUNIOR - SENIOR HIGH SCHOOL

Position	Name	Training	Total Yrs. Experience
Principal	Paul H. Farris	B. A. Bates College 1942 M. A. Boston University 1950	18
Assistant Principal	James L. Topham	B. S. Ed. Bridgewater Teachers Col. 1951 M. Ed. State Teachers College Boston 1960	10 Resigned 9/9/61
Assistant Principal	Leland E. Giard	A. A. Boston University 1950 B. S. Boston Univ. School of Ed. 1952 M. Ed. Boston Univ. School of Ed. 1956	9
Guidance Director	Robert J. Collier	B. Ed. Cortland State Teachers Col. 1947 M. Ed. Boston University 1957	14 Resigned 8/31/61
Guidance Director	Milton C. Burton	B. Ed. Keene Teachers College 1941 M. Ed. Boston University 1948 CAGS Boston University 1952	16
Guidance	Maurice Feingold	B. S. Ed. Salem State College 1960	1
Guidance	Helen M. Costello	A. B. Pembroke College 1940 M. Ed. Boston University 1959	16
Girls' Phys. Ed.	Susan F. Hatch	B. S. Springfield College 1960	1
Boys' Phys. Ed.	Roger Bryant	B. S. Springfield College 1950 M. Ed. Springfield College 1960	11
English, Dept. Head	Ray E. Franklin	A. B. Notre Dame	14
English (Sr. H. S.)	Anna M. Hanson	A. B. Gustaous Adolphus College 1957	4 Resigned 6/30/61
English (Sr. H. S.)	Enid Burns	B. S. Simmons College 1938 M. A. Breadloaf School of English 1939	13
English	Sandra J. Turner	B. Ph. Siena Heights College 1959	2

Position	Name	Training	Total Yrs. Experience
English	Ronald L. Fenerty	B. A. University of New Hampshire 1961	0
English	Cynthia H. Bunshaft	B. A. Northeastern University 1957	4
English	Robert C. Gardner	B. S. Boston University	4
English (Jr. H. S.)	Cornelia E. Wolfe	B. A. Boston University B. S. Boston University 1959	21
English, Social Studies (Jr. H. S.)	Mary E. Parry	B. S. Salem Teachers College 1960	1
Latin & English	Mary E. Doherty	B. A. Regis College 1953	6 Resigned 6/30/61
Latin & English	Marguerita E. Powell	A. B. Wheaton College	1
French & Spanish Dept. Head	John P. Nionakis	B. A. University of Massachusetts M. A. French, M. G. School, Paris M. A. Spanish, M. G. School, Madrid	8
French & Spanish	Oscar E. Mejia	A. B. Atlantic Union College	4
German	Charlene Heald	A. B. Boston University 1959	2 Resigned 6/30/61
German	Albert L. Rasmussen	B. F. A. Boston University 1956	0
Chemistry, Dept. Head Physics	Robert E. Knights	A. B. Brown University M. Ed. Harvard	14
Biology	Melvin H. Pollack	B. S. Boston University	3
General Science	Joseph Derro, Jr.	B. S. North Carolina State College 1954	3
Science (Jr. H. S.)	Harry E. Ryerson	B. Ed. Defiance College 1952	6
Science (Jr. H. S.)	Susan E. Burns	B. S. Salem State College 1961	0
Science (Jr. H. S.)	Marie Miller Scher	B. S. Ed. Farmington Teachers College	1 Resigned 6/30/61

Position	Name	Training	Total Yrs. Experience
Social Studies	Daniel S. Gulezian	B. A. Bowdoin College 1954	7 Resigned 6/30/61
Social Studies (Sr. H. S.)	John Coggin, Jr.	A. B. Boston University 1957	3
Social Studies Dept. Head	Carl R. Marshall	A. B. Harvard University 1951 M. Ed. Boston University 1952 Ph. D. University of Vienna, Austria 1956	2
Soc. Studies (Jr. H. S.)	Louis A. Porcelli	B. S. Ed. Boston University	3
Soc. Studies (Jr. H.S.)	Francis J. Ferreira, Jr.	B. S. Ed. Salem State Teachers College	1
Civics	Arnold G. Zins	B. A. University of Massachusetts	2
Mathematics	Norman J. Landry	B. S. Ed. Bridgewater Teachers College M. Ed. Salem Teachers College 1960	2 Leave of Absence 1 yr.
Math & Science	Richard Costello	B. S. University of Massachusetts 1954	0
Math (Sr. H. S.)	Walter B. Drescher	B. S. Ed. Salem Teachers College	3
Math. (Jr. H. S.)	Thomas R. DeLuca, Jr.	B. S. Worcester Polytechnic Institute 1953	2 Resigned 6/30/61
Math. (Jr. H. S.)	Robert M. Esposito	University of New Hampshire	0
Math (Sr. H. S.)	Helen B. Jarest	B. S. in B. A. Clark University 1961	0
Math., Dept. Head	William H. Whiting	B. A. Bowdoin College 1952 M. Ed. Northeastern University 1961	5.5
Commercial, Dept. Head	Louise E. Mills	B. S. Ed. Salem Teachers College M. Ed. Boston University	36
Commercial	Ralph E. Hull	B. S. Boston University 1956 M. Ed. Boston University Graduate School	3

Position	Name	Training	Total Yrs. Experience
Industrial Arts Dept. Head	Howard M. Faulkner	Wentworth Institute 1952 B. Ed. Fitchburg State Teachers Col. 1957 M. Ed. Northeastern University 1960	5
Industrial Arts	James D. Schultz	B. S. Fitchburg State College 1961	0
Industrial Arts	Charles H. Russell	B. S. University of New Hampshire	27 Resigned 6/30/61
Industrial Arts,	Arthur Foss	School of Museum of Fine Arts, Boston	2
Industrial Arts	Robert B. Hawes, Jr.	B. S. Ed. Northeastern University 1960	1
Home Economics	Carol Ann Leary	B. A. Regis College	3
Home Economics	Rosemary Currier	B. S. Boston University	7 Resigned 6/30/61
Home Economics, Dept. Head	Bonnie J. Wiegand	B. S. Simmons College 1954 M. Ed. Boston University	5
Instrumental & Vocal	Richard McLoon	B. M. Boston University School of Music	7
Vocal Music	Fred W. Hilse, Jr.	B. M. Boston Univ. School of Music 1956	2
Art	Joseph F. Aliquo, Jr.	B. S. Ed. Tufts, Boston Museum School 1955	2
Librarian	Ruth N. Parker	A. B. Coker College 1942	4

REPORT OF THE PENTUCKET REGIONAL SCHOOL COMMITTEE 1961

To the Selectmen and the Citizens of Groveland, Merrimac and West Newbury:

The Pentucket Regional School Committee submits this report to you for the year 1961. In previous years, we have conveyed to you the important guidelines by which the school is operated. Your approval of the school policies and practices has been expressed through your support and encouragement.

Budget for 1962

Copies of the 33 page annual school budget were available at the open hearing or they may be secured by notifying the office of the Superintendent of Schools. We will make no attempt to discuss the budget in its entirety but hope to indicate to you the most significant items of interest and concern.

The overall budget is increasing annually because enrollments are increasing, prices of materials are increasing, program improvements require greater outlays and personnel increases and needs are growing. We submit that these increases are necessary. We submit that the quality of the product justifies the expenditures. Our most precious resources, the minds and bodies of our children, are receiving the educational program required in this day.

Since classroom instruction is the most vital part of the educational program, we have tried to provide salaries which will retain our competent staff members and attract

new staff members of like quality. It is our observation that the slightly higher cost of quality teaching is justified in the much greater educational growth in our children. Even so, our per pupil costs are below the State average for Regional Schools. We dare not lower the educational standards when the demands for more and better educated people is increasing.

A significant increase may be noted in the capital outlay section of this budget. This increase has been caused primarily by the growing number of pupils at the school. To properly teach our children it has been necessary to provide additional pieces of furniture and equipment. One example of increased costs is the need for additional armchairs. In addition to supplying more chairs in the present classrooms, it will be necessary to equip the auditorium stage, the teachers workroom, and the family living room in the home economics section with armchairs to conduct classes. But chairs alone do not make adequate facilities for instruction. It will be necessary to provide other items as chalkboards, desks and equipment. Enrollments in industrial arts have dictated an increase in their equipment. In addition, a finishing room for woodworking projects is included for teaching purposes and as a safety factor.

The textbook account has also been increased. Again, increasing enrollments account for some of this but, in addition, the period of textbook replacements has begun. Although all books are required to have covers, there has been a noticeable amount of wear a.nd tear creating replacement needs. And with the changing class enrollments, new demands for better materials and more current information, the budget request was substantiated.

Dropouts

In American education a great wave of indignation has arisen because of the waste of manpower and talent through dropouts. This fact has been of local interest for many years. One of the factors in favor of regionalization was to arrest the practice of leaving school due to inadequate, sterile educational programs. We can now forthrightly state that this goal has been accomplished.

In a town by town study of dropouts in the three towns since 1955, the following information is evident. The dropout rate in Groveland has been cut about 67 percent; in Merrimac about 50 percent; and about 40 percent in West Newbury.

There are some aspects of the local dropout rate which are still undergoing study. Although we are very pleased with our results, program adjustments to provide better educational opportunities for many worthy dropouts are being investigated. Even though we recognize that a few dropouts may be better served by other agencies, there is a percentage of dropouts that would be better served by the school.

PART II

Pupil Enrollments and Future Needs

In the short space of four years we have seen our pupil population grow from 655 pupils in 1958 to 842 in 1961. The impact of this figure is that it exceeds the 1955 enrollment projections submitted to and accepted by the School Building Assistance Commission in determining the size and facilities for this school.

The question arises as to the consistency of further growth and its rate. There is no doubt that the next ten years will show a steady growth barring extremely unusual circumstances. The evidence for this prediction is:

1. The combined total of pupils in Grade One in Groveland, Merrimac and West Newbury is over 200 pupils. This is also true of Grades Two and Three. The number of dropouts before Grade Nine is negligible.

2. On October 1, 1961, there were 1142 pupils in the three elementary schools which send pupils to this school. If every child continued his education, by the year 1967 we could expect 1142 pupils in Grades Seven through Twelve.

3. Official projected enrollments for the three towns predict over 200 pupils will annually enroll in Grade One for at least six years.

4. With more than 200 pupils in Grade Three and at least that amount predicted for that grade for years to follow, starting in 1965 we can expect 200 or more seventh graders annually.

5. The actual and expected long-range enrollments indicate the number of pupils to equal or exceed the totals shown below:

Actual Enrollments		Projected Enrollments	
10/1/58	655	1962	900
10/1/59	730	1963	965
10/1/60	775	1964	990
10/1/61	842	1965	1020
		1966	1040
		1967	1085

6. If the projected pupils for the next four years are combined with the pupils presently in Grades One, Two and Three, there will be about 1500 pupils in the three elementary schools by 1964.

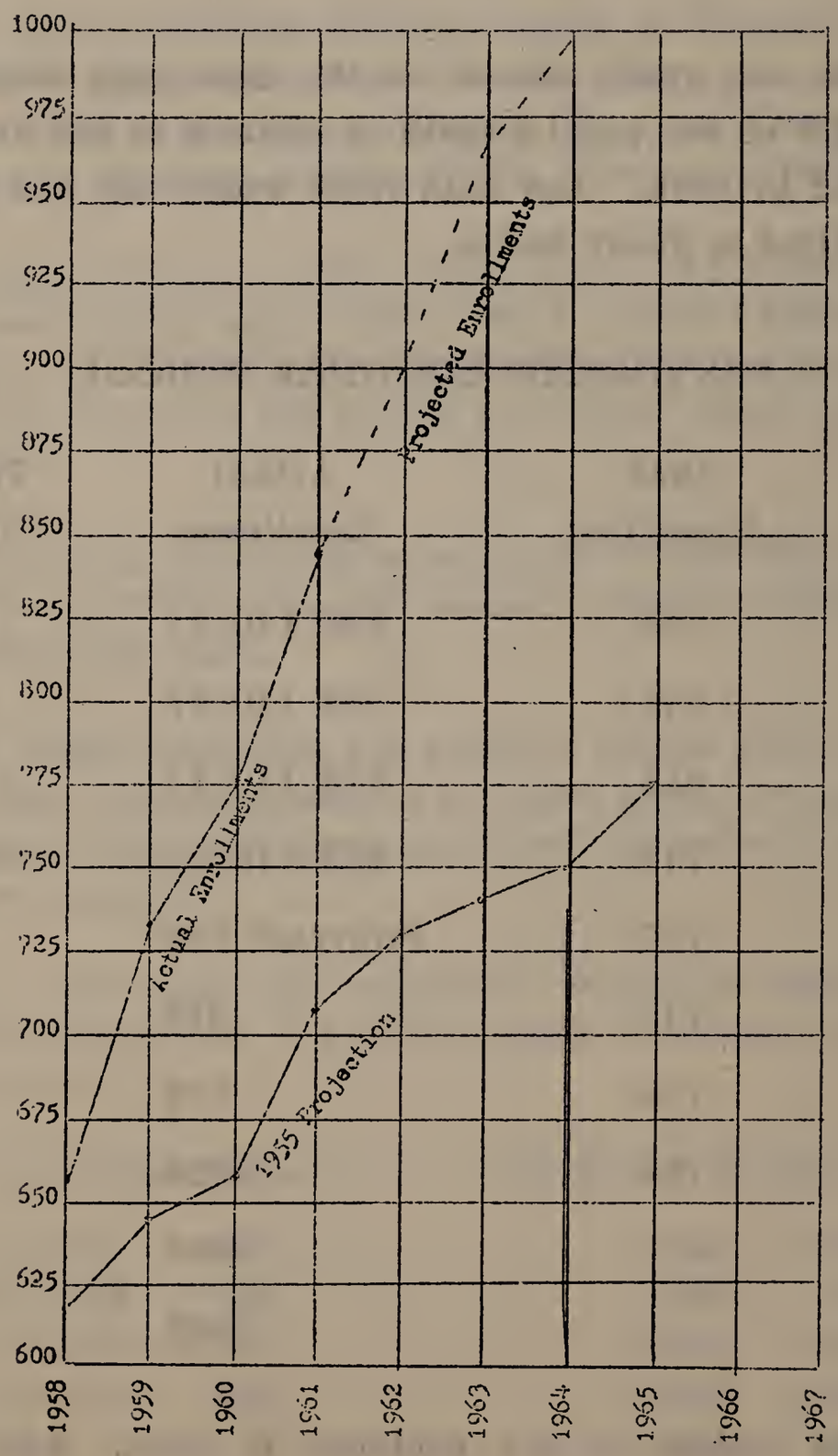
The line graph shown on the next page illustrates the effect of our pupil growth in relation to the numbers expected in 1955. The data from which the line graph was plotted is shown below.

PENTUCKET REGIONAL SCHOOL

Year	1955 Projection	Actual Enrollment	Tuition Students
1958	615	655 (10/1)	8
1959	647	730 (10/1)	9
1960	657	775 (10/1)	9
1961	714	842 (10/1)	10
1962	727	Projected 900	
1963	742	965	
1964	750	990	
1965	775	1020	
1966		1040	
1967		1085	

The weight of the evidence is clear. Additional educational facilities will be required in the near future.

NUMBER OF STUDENTS



Graph of Pentucket Regional School Enrollments

PART III

In view of the statistics in Part II this Committee has studied the alternatives open to the three communities. We have analyzed carefully the student population; the prospects for growth; the alternatives in new construction or additions. At the present time there appear to be strong tendencies toward a new regional junior high school closely related to the present building.

The reasons for this decision are: (1) that an increase to 1300 or more students by 1970 dictates a separate building for the 500 seventh and eighth graders; (2) that junior high school age students should be separated from senior high school students, socially; (3) that enlarging the present building to 1300 and more students would make it an unwieldy administrative unit - not because of the student body alone but more so because of its present arrangement; (4) that the long-range plan is more economical.

Someone has described our dilemma as follows. Add rooms according to a well-thought-out plan, leading to complications, or build an economical and sensible educational building to meet our increasing needs. After additional study, this Committee will submit its considered judgment on our future needs. It is hoped that a final decision on additional housing will be forthcoming early in 1962.

In reviewing 1961 it is obvious that the success of your children at Pentucket and in life is due to your careful guidance. We realize that the home is the most important factor in success, but we were glad, along with the churches and other community agencies, to contribute to their welfare. We are grateful for your cooperation.

We commend you for your encouragement of your children, for your willingness to sacrifice for your children, and for your efforts to provide them with a better life.

Pentucket Regional School Committee
CARL G. OLSON, Chairman
HAROLD A. BILODEAU, Vice-chairman
PAUL B. CONDON
SYDNEY A. O'NEILL
KENNETH G. FOWLE
LOUIS A. CYR
JOHN F. COLE
PHILIP J. LAWRENCE
BARBARA A. GOVE

REPORT OF THE PRINCIPAL OF THE PENTUCKET REGIONAL SCHOOL

This will occasion the fourth annual report of the Principal of the Pentucket Regional School.

In the past we have explained in this column the philosophy and educational policy of the regional school. We have attempted to point out how and in what manner and means the program has been geared to provide a sound foundation for a good public school education. We have had the competent services of the dedicated staff of the school. We have had much to be thankful for, and the result, in so far as we can determine, demonstrates that our diligence and efforts to provide a quality education has in large measure produced a fruitful harvest.

As you undoubtedly know from our previous reports, and from facts contained in other sections of the town report, this school during the past year has been crowded. No one could foresee at the time of planning and erection of this bulding the accelerated growth and the migration of people in this regional community. Despite the progress made this year, crowded conditions have tended to decelerate the advancement of our educational program. The next school year will have tremendous effects upon both our educational facilities and our educational program. At the present time I would remind you that the use of our educational facilities has reached a point of almost 100%. This figure will be reached during the next school year.

Discerning citizens might well think that such effective use of building facilities always results in a superior educational program. This may in some instances be true, but the extent of the correlation and the value containing therein would be predicated on the fact that effective teaching devices, techniques and standards would be at a maximum. It is generally agreed that highly efficient use of facilities in schools is attained when the percentage is around 80%. It is, in fact, under certain conditions, possible to have 100% efficiency of facilities, but the expense of this far out weighs the economy that seems apparent on the surface. To do this would sacrifice moderate class size, which is necessary for effective teaching. Entailed also would be indiscriminate use of classrooms for purposes not consistant with a good educational program; unrefined schedule programs that freeze students into a curriculum not designed for their best interest; the deprivation of special class groups for the talented, for the average, and for the slow learners; indiscriminate mixing of students of various age groups and maturity level in various aspects of the program. In short, this could result in educational hodge podge.

While the efficiency in the use of our facilities and teachers would seem high, the actual advantages will not generally be on the same level. As an example: to use a class room for a science program when the facilities for experimentation and for demonstration are not present nor available, is to deprive students of a real quality education. Other areas may also be cited to substantiate this statement: to eliminate a student from Physical Education or from Industrial Arts, or other areas because of crowded conditions, is also an example of depriving students of quality education, even though the facilities are used to the maximum. To enlarge classes to the point where teachers are unable to provide adequate quality education and effectively make use of the individual differences that exist among our students is a further example of the erosion of quality education. To limit the scheduling program so that students may not elect the courses that they need because of the crowded conditions is another example of the erosion of the education. To find that students are mixed with other groups of students of dissimilar abilities and goals in large classes, because of the problem of scheduling resulting from the lack of available space is still another example of the erosion in quality education: to overload the teachers with extra duties and with extra students which generally prevents them from doing their most effective work does not give them the proper atmosphere for pupil learning effectiveness.

During this next year we will be using the specialized Home Economics room for other classes. This will deprive the Home Economics students from effective use of the

room for some homemaking activites. We will also be using the conference room adjoining the Superintendent's Office, making use of this small conference room for small group work. The teacher's room will also be used. This area is now used by teachers as a center of activities in making out and duplicating tests and other papers and especially by the teachers who do not, even now, have space available for their work. Next year this will be complicated by the fact that there will be three more teachers in addition to our present staff. This room, inadequate as it is, will also be required for use as a class room. The auditorium will also be used (in addition to the cafeteria, which is now being used for study hall and large classes). This is an example of what might be called efficient use of our facilities, but the wear and tear on these areas and the resultant unavailability of these areas for their designed purpose seriously detracts from the efficiency that seems apparent upon surface examination. The use of areas designed for one purpose in order to put them to another purpose is merely robbing Peter to pay Paul and is of little value. It hurts educationally, due to the fact that when a time arrives to provide a place for a special class to meet, in a room designed for that purpose, that room would not be available. There is no place at the present time, thus, there is no choice to make -- one must take what one has and make the best of it. In any event, there will be serious impacts upon curriculum and upon quality education, which we have so diligently tried to establish at the Pentucket Regional School. Many classes will be too large for the most efficient instruction, in both Senior and

Junior High School. Some of our programs will not be available to all of our students. Rooms not designed for special use will be used for specialized activities and seriously curtail the effectiveness of the program involved. Teachers will be over-worked, students will not be able to have the individual help to the extent that they have been getting it in the past.

Although we will try to keep our grouping intact in order to provide for individual differences and a program of studies geared for depth and breadth in high school education and provide courses needed by our students, serious problems will arise and the impact will be great. We will do everything in our power to continue our program of enrichment and acceleration of students. The school year 1963-64 will probably see this school operating on some form of a platoon system. Educational research and experience has consistantly shown that a platoon system seriously deprives students of an adequate quality education, which is their heritage. The need is now, and is great, for firm and positive action to provide for the expansion of the education facilities in the very near future, if we are once again to maintain the high quality of eduation that our future citizens do need, and to which this school is dedicated. Public consideration and action is needed. The time has come for thinking men and women to act with sound judgement and cool reasoning if the educational future of the region is to be enhanced and future growth is to be maintained.

Respectfully submitted,

PAUL H. FARRIS, Principal

REPORT OF THE SCHOOL NURSE

I hereby submit my report on the Health Services at the Pentucket Regional School.

Individual Health Conferences	Daily
Nurse-Teacher Conferences	As Necessary
First Aid and Illness	1011
Dismissals and Exclusions	114
Home Visits	40
Physical Examinations Grades 7 and 10	
School Physician	246
Family Physician	17
Referrals	20
Pre-Athletic Examinations	168
Massachusetts Audiometer Tests (groups)	778
Individual Tests	69
Final Failures Referred	16
Massachusetts Vision Tests	778
Retests	72
Final Failures Referred	72
Tuberculosis Testing (Vollmer Patch Test)	
Grades 7 and 11	244
Positive Reactors	None

Respectfully submitted,

MARIE T. BLAISDELL, R. N.
School Nurse

1962
PENTUCKET REGIONAL SCHOOL BUDGET

	Appropriated 1961	Expended 1961	Requested 1962
GENERAL CONTROL:			
School Committee Expense	$ 200.00	$ 37.16	$ 200.00
State Audit			225.00
Treasurer's Salary	700.00	700.00	800.00
Accountant's Salary	600.00	600.00	600.00
Treasurer's and Accountant's Expense	100.00	122.36	200.00
Supervisor of Attendance	250.00	225.78	250.00
Secretarial Services	3,433.00	3,430.56	3,583.00
Office postage, supplies, repairs	400.00	508.06	600.00
Telephone	150.00	149.60	150.00
Superintendent's Salary	5,580.00	5,580.00	6,300.00
Travel (including out-of-state)	200.00	200.00	200.00
Advertising & contingencies	200.00	446.19	300.00
	$ 11,813.00	$ 11,999.71	$ 13,408.00
EXPENSES OF INSTRUCTION:			
Salaries:			
Administrators	$ 17,050.00	$ 16,839.11	$ 17,842.00
Administrators and Instructional Travel	850.00	798.70	1,000.00
Teachers and Substitutes	226,424.00	219,792.75	247,283.00
In-Service Training	200.00	110.11	700.00
Association Memberships	100.00	82.00	150.00
Instructional Expenses:			
Clerical Salaries	7,670.00	6,005.17	7,850.00
Postage, forms, printing, supplies	900.00	556.13	900.00
Textbooks	4,350.00	4,269.00	7,138.00

General Supplies	6,000.00	7,006.13	7,400.00
Specific Supplies:			
Homemaking	1,000.00	659.77	1,000.00
Science	950.00	1,117.53	3.500.00
Guidance	1,090.00	1,051.25	1,090.00
Physical Education	200.00	195.71	376.00
Industrial Arts	5,500.00	6,676.59	5,500.00
Audio-Visual Aids	792.00	809.14	1,287.00
Art	1,150.00	1,254.49	1,300.00
Music	455.00	466.30	365.00
	$274,681.00	$267,689.88	$304,681.00

OPERATION OF SCHOOL PLANT:

Janitorial Salaries	$ 20,367.00	$ 20,471.23	$ 21,034.00
Telephone Service	1,200.00	1,411.61	1,200.00
Janitorial Supplies	2,400.00	2,603.08	2,800.00
Fuel	6,500.00	6,201.55	6,500.00
Water, Gas, Electricity	8,500.00	8,864.02	8,500.00
	$ 38,967.00	$ 39,551.49	$ 40,034.00

MAINTENANCE OF SCHOOL PLANT:

Upkeep of Grounds	$ 3,200.00	$ 2,410.52	$ 3,270.00
Upkeep of Building	1,200.00	1,315.78	2,115.00
Replacement of Typewriters			900.00
	$ 4,400.00	$ 3,726.30	$ 6,285.00

AUXILIARY AGENCIES:

Library	$ 1,700.00	$ 1,941.28	$ 4,150.00
Health	4,217.00	4,088.29	4,383.00
Adult Education	600.00	262.50	1,500.00
Driver Education	2,650.00	1,905.76	2,000.00
Summer School	900.00	910.00	1,500.00

Transportation	30,222.00	29,782.58	33,272.00
Insurance	4,565.00	2,241.18	4,139.00
Essex County Retirement	3,300.00	3,431.65	3,600.00
	$ 48,154.00	$ 44,563.24	$ 54.544.00
CAPITAL OUTLAY:			
Business Education	$ 972.00	$ 927.99	0
Music	2,000.00	1,999.80	425.00
Health	0	0	430.00
General Control	0	0	500.00
Audio-Visual	0	0	620.00
Physical Education & Athletics	0	0	152.00
Industrial Arts	147.00	292.00	3,400.00
General Equipment	1,228.00	1,233.20	4,181.00
	$ 4,347.00	$ 4,452.99	$ 9,708.00
DEBT SERVICE:			
Interest on Bonds	$ 62,160.00	$ 62,160.00	$ 58,347.50
Payment on Principal	100,000.00	100,000.00	100,000.00
	$162,160.00	$162,160.00	$158,347.50
INTEREST ON BORROWED MONEY:	$ 800.00	$ 682.92	$ 800.00
NON-CLASSIFIED:			
Athletics	$ 3,880.00	$ 3,559.08	$ 5,712.50
Assembly Programs	150.00	73.05	200.00
	$ 4,030.00	$ 3,632.13	$ 5,912.50
	$549,352.00		
Transferred in from Surplus Funds	150.54		
TOTALS	$549,502.54	$538,458.66	$593,720.00

PENTUCKET REGIONAL SCHOOL DISTRICT

Cost Assessment According to the Regional Agreement for the Year 1962

TOTAL BUDGET	$593,720.00
Amortization	$158,347.50
Operation	$435,372.50

CALCULATIONS

Amortization		$158,347.50	Operation	$435,372.50
Less Estimated Receipts	$99,712.50		Transfer from P. L. No. 874	3,000.00
Transfer from Surplus R.	9,000.00	108,712.50		
		$ 49,635.00		$432,372.50

Total to be raised by assessment $482,007.50

PERCENTAGE OF ASSESSMENT

	Enrollment per town 10/1/61	% of total enrollment	Plus % of equalized evaluation	½ of total of preceding columns = % of 1962 operation
Groveland	321	38.5817	31.3456	34.9636
Merrimac	317	38.1010	39.7264	38.9137
West Newbury	194	23.3173	28.9280	26.1227
	832			

CALCULATIONS OF ASSESSMENTS

Amortization

Groveland	$49,635.00 x 31.3456 = $15,558.39	
Merrimac	$49,635.00 x 39.7264 = $19,718.20	
West Newbury	$49,635.00 x 28.9280 = $14,358.41	
		$ 49,635.00

Operation

Groveland	$432,372.50 x 34.9636 = $151,172.99	
Merrimac	$432,372.50 x 38.9137 = $168,252.14	
West Newbury	$432,372.50 x 26.1227 = $112,947.37	
		$432,372.50

TOTAL ASSESSMENTS BY TOWNS

	Groveland	Merrimac	West Newbury
Amortization	$ 15,558.39	$ 19,718.20	$ 14,358.41
Operation	151,172.99	168,252.14	112,947.37
	$166,731.38	$187,970.34	$127,305.78

PENTUCKET REGIONAL SCHOOL DISTRICT
TREASURER'S REPORT
RECONCILATION OF CASH

Cash Balance January 1, 1961		$108,544.10
Receipts		
Assessments to the Towns	$446,390.00	
Comm. of Mass. Reimbursements	90,105.23	
U. S. Government Grants	9,257.10	
Payroll Deductions	61,407.63	
School Lunch Program Fund	47,308.76	
Athletic Program Fund	1,956.20	
Tuition	5,120.00	
Rent	170.00	
Miscellaneous Revenues	3,705.58	
Refunds	139.96	
Sale of Revenue Anticipation Loans	170,000.00	
		$835,560.46
		$944,104.56
Expenditures		
Maintenance & Operation	$376,298.66	
Amortization - Debt & Interest	162,160.00	
Payroll Deduction Payments	61,402.36	
School Lunch Program Fund	46,351.37	
Athletic Program Fund	1,493.81	
Public Law No. 874	3,260.49	
Public Law No. 85-864	1,934.78	
Revenue Anticipation Notes	170,000.00	
		$822,901.47
Cash Balance December 31, 1961		$121,203.09

Receipts

Town Assessments		
Groveland	$152,785.95	
Merrimac	172,455.86	
West Newbury	121,148.19	
		$446,390.00
Comm. of Mass. Reimbursements		
Construction	$ 60,612.50	
Transportation	29,297.73	
School Aid	195.00	
		$ 90,105.23
U. S. Government Grants		
P. L. No. 874	$ 7,124.00	
P. L. No. 85-864	2,133.10	
		$ 9,257.10
Payroll Deductions		
Federal Withholding Tax	$ 39,205.52	
Mass. Withholding Tax	3,101.34	
Teachers Retirement Fund	12,168.48	
Essex County Retirement Fund	2,346.29	
Blue Cross - Blue Shield	4,586.00	
		$ 61,407.63
School Lunch Program Fund		
Sale of Food	$ 35,141.86	
U. S. D. A. Reimbursement	11,862.90	
Other	304.00	
		$ 47,308.76
Athletic Program Fund		
Ticket Sales	$ 1,866.20	
Program Advertisements	90.00	
		$ 1,956.20

Tuition			
Payments of out-of-town Students		$	5,120.00
Rent			
Rental of Cafeteria & Auditorium		$	170.00
Miscellaneous Revenues			
Industrial Art Student Fees	$ 545.50		
Commission on Pay Phones	33.91		
Locker Key Receipts	75.65		
Sale o.f Text Books	105.89		
Sale of Mouth Guards	9.60		
Vending Machine Receipts	82.00		
Fees for Collecting State Income Withholding Tax	35.49		
Reimbursement on Fire Insurance Policy	262.60		
Reimbursement for Buses to Boston	95.00		
Reimbursement School Band - Santa Parade	50.00		
Reimbursement - Senior Class Play	5.74		
Reimbursement - Insurance Claim	7.95		
Sale of Driver Education Car	1.00		
Sale of Steel	3.50		
Driver Education	1,639.00		
Adult Education	747.00		
Unclaimed Checks	5.75		
		$	3,705.58
Refunds			
Harpers Magazine	$ 2.80		
New England Music Festival	16.00		
Government Printing	1.70		
Water Bill	40.73		
Discount Credit	5.00		
Excise Tax	55.00		
Salary - Overpayment	18.73		
		$	139.96

Temporary Loans		
Sale of Revenue Anticipation Notes		
February 1, 1961 120 Day	$120,000.00	
June 20, 1961 60 Day	50,000.00	
		$170,000.00
Total Receipts Year Ended Dec. 31, 1961		$835,560.46

Expenditures

MAINTENANCE AND OPERATION		
GENERAL CONTROL:		
School Committee Expense	$ 37.16	
Treasurer's Salary	700.00	
Accountant's Salary	600.00	
Treasurer's & Accountant's Expense	122.36	
Supervisor of Attendance	225.78	
Secretarial Services	3,430.56	
Office postage, supplies, repairs	508.06	
Telephone	149.60	
Superintendent's Salary	5,580.00	
Travel (including out-of-state)	200.00	
Advertising & Contingencies	446.19	
		$ 11,999.71
INSTRUCTIONAL:		
Administrators Salaries	$ 16,839.11	
Administrators & Instructional Travel	798.70	
Teachers & Substitutes	219,792.75	
In-Service Training	110.11	
Association Membership	82.00	
Clerical Salaries	6,005.17	
Postage, forms, printing, supplies	556.13	
Textbooks	4,269.00	
General Supplies	7,006.13	

Homemaking Supplies	659.77	
Science Supplies	1,117.53	
Guidance Supplies	1,051.25	
Physical Education Supplies	195.71	
Industrial Arts Supplies	6,676.59	
Audio-Visual Aids	809.14	
Art	1,254.49	
Music	466.30	
		$267,689.88
OPERATIONAL:		
Janitorial Salaries	$ 20,471.23	
Telephone Service	1,411.61	
Janitorial Supplies	2,603.08	
Fuel	6,201.55	
Water, Gas, Electricity	8,864.02	
		$ 39,551.49
MAINTENANCE:		
Upkeep of Grounds	$ 2,410.52	
Upkeep of Building	1,315.78	
		$ 3,726.30
AUXILIARY AGENCIES:		
Library	$ 1,941.28	
Health	4,088.29	
Adult Education	262.50	
Driver Education	1,905.76	
Summer School	910.00	
Transportation	29,782.58	
Insurance	2,241.18	
Essex County Retirement	3,431.65	
		$ 44,563.24

CAPITAL OUTLAY:		
Business Education	$ 927.99	
Music	1,999.80	
Industrial Arts	292.00	
General Equipment	1,233.20	
		$ 4,452.99
INTEREST ON BORROWED MONEY:		$ 682.92
NON-CLASSIFIED:		
Athletics	$ 3,559.08	
Assembly Programs	73.05	
		$ 3,632.13
MAINTENANCE & OPERATION TOTAL		$376,298.66
AMORTIZATION:		
Payment of Principal	$100,000.00	
Payment of Interest	62,160.00	
		$162,160.00
PAYROLL DEDUCTION PAYMENTS:		
Federal Withholding Tax, Internal Revenue	$ 39,201.12	
Mass. Withholding Tax, Comm. of Mass.	3,100.47	
Teachers Retirement Fund	12,168.48	
Essex County Retirement Fund	2,346.29	
Blue Cross - Blue Shield	4,586.00	
		$ 61,402.36

SCHOOL LUNCH PROGRAM FUND:		
Salaries	$ 15,108.39	
Food	28,605.32	
Telephone, Equipment, Repairs	2,637.66	
		$ 46,351.37
ATHLETIC PROGRAM FUND:		
Referees, Police, Custodians	$ 1,072.50	
Transportation	284.75	
Equipment	43.70	
League Dues	25.00	
Essex Agricultural School Game Agreement	40.00	
Other	27.86	
		$ 1,493.81
PUBLIC LAW No. 874:		
Science Equipment	$ 3,165.39	
Fire Proofing	78.60	
Books	16.50	
		$ 3,260.49
PUBLIC LAW No. 85-864:		
Clerk - Typist	$ 453.75	
Scientific Equipment	1,481.03	
		$ 1,934.78
REVENUE ANTICIPATION LOANS:		
Loan Due June 1, 1961	$120,000.00	
Loan Due August 18, 1961	50,000.00	
		$170,000.00
TOTAL EXPENDITURES YEAR ENDED DECEMBER 31, 1961		$822,901.47

PENTUCKET REGIONAL SCHOOL DISTRICT - BALANCE SHEET DECEMBER 31, 1961

GENERAL ACCOUNTS

Assets		Liabilities	
Cash:		Revolving Funds:	
General	$121,203.09	School Lunch Fund	$ 3,765.02
Petty Cash	50.00	Athletic Fund	671.73
		Federal Grant P. L. No. 874	9,771.42
		Federal Grant P. L. No. 85-864	199.91
		Reserve for Petty Cash	50.00
		Failings - Unclaimed Checks	5.75
		Surplus Revenue	106,789.26
TOTAL ASSETS	$121,253.09	TOTAL LIABILITIES	$121,253.09

DEBT ACCOUNTS

		School Construction Loans:	
		October 1, 1955	$ 54,000.00
		January 15, 1957	800,000.00
		December 1, 1957	695,000.00
Net Funded or Fixed Debt	$1,549,000.00		$1,549,000.00

SYDNEY A. O'NEILL, Treasurer

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